



Georgia Income Tax Forms 500 and 500EZ For 2000



**GET YOUR REFUND WITHIN 21 DAYS BY FILING ELECTRONICALLY
SEE PAGE 3 FOR ELECTRONIC FILING INFORMATION**

FROM THE COMMISSIONER

Last year, the Department of Revenue installed a new Individual Income Tax Processing System which performed very well during its first year of operation. Over 3.3 million individual returns were processed and over 2.6 million refunds were issued to Georgia taxpayers. The increasing popularity of electronic filing further enhanced the success of our filing season. More than 890,000 filers used this system, representing a 33 percent increase over the previous year. Georgia taxpayers increasingly recognize that electronic filing has significant advantages over paper filing in that it is faster, more accurate and refunds are delivered in a much shorter period of time.

We continue to encourage you to file electronically and have expanded the program so that taxpayers with a balance due can now use this system. We are also introducing telefiling which will allow certain taxpayers with simpler returns to file by telephone. Additional information on these programs can be found on page 3 of this booklet. If you are interested in filing on-line, or to determine if you qualify for telefiling, visit our website at <http://www.state.ga.us/departments/dor> for filing instructions and the web addresses of approved companies offering on-line filing. For assistance with your return, taxpayer assistance representatives are available in our eleven regional offices whose telephone numbers appear on page 19 or visit our website.

Our mission is to serve you in a prompt, courteous and professional manner. We welcome your comments and suggestions on how we may better serve you.

T. Jerry Jackson
Commissioner

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NEW DEVELOPMENTS, REMINDERS AND HINTS FOR TAX YEAR 2000

Label Your label is inside the back cover. **Do not use the label if the information shown is no longer correct.**

Retirement Income Exclusion The retirement income exclusion has been increased to \$13,500, effective January 1, 2000.

Disaster Assistance Effective January 1, 2000, there is a new credit for an individual taxpayer who receives disaster assistance during a taxable year from the Georgia Emergency Management Agency. The credit is an amount equal to \$500 or the actual amount of the disaster assistance, whichever is less. The credit is further limited to the taxpayer's income tax liability. Any unused credit can be carried forward but cannot be carried back. See page 17 for additional information.

Individual Retirement Accounts The provisions concerning the taxability and conversion from a traditional IRA to a Roth IRA are the same for Georgia as they are for the Internal Revenue Service.

Individual Payment Voucher (Form IT-500PV) This form can be used to make estimated tax or extension payments for individual income tax. When using this form, please be sure to check the correct box so that your payment will be applied to the proper account. See Page 15 for the new form. It is used in lieu of the first 500ES voucher and Form IT-560.

TO OBTAIN MORE INFORMATION ON THE ABOVE ITEMS, CONTACT TAXPAYER ASSISTANCE AT ANY OFFICE LISTED ON PAGE 19.

TeleFile See Page 3 for additional information.

Cancer Research Program Fund See Page 3 for additional information.

INSTALLMENT PAYMENTS

If you cannot pay the full amount due as shown on your return, you can request monthly installment payments. To apply for an installment payment plan, complete and file your return by the due date. To limit the interest and penalty charges, pay as much of the tax as possible by April 16, 2001. When you receive a bill for the balance due, submit a written request for an installment payment plan to the Installment Program Section, P.O. Box 740396, Atlanta, GA 30374-0396. Alternatively, you can call (404) 657-0295 to request an installment payment plan once you receive the bill. If you want to make additional payments before you receive the bill, you can send payments to the Installment Program Section, P.O. Box 740396, Atlanta, GA 30374-0396. Please write "tax year 2000" and your social security number on the check. Note, however, that interest and late payment penalties will apply to any amount not paid by April 16, 2001, even if your request to make installment payments is granted. Before requesting an installment agreement, you should consider less costly alternatives, such as a bank loan.

Federal Audit. Whenever a Federal audit or other Federal adjustment results in a change in your net income, you are required to furnish a copy of the results to the Georgia Income Tax Division. See Page 6 for details.

Include your social security number on any correspondence or payments made to the Georgia Income Tax Division.

Due Dates. Calendar year taxpayers for 2000 are required to file on or before April 16, 2001. All other taxpayers must file on

or before the 15th day of the fourth month following the close of their taxable year.

Deceased Taxpayers. If a person received income in 2000 but dies before filing a return, their Georgia income tax return should be filed by the surviving spouse, executor or administrator. Use the same filing status that was used on their final Federal income tax return. Print the deceased person's name, the word "Deceased", and the date of death on the top of the tax return. The due date for filing is the same as for Federal purposes. In the area where you sign the return, write "Filing as a surviving spouse" if appropriate. An executor or administrator filing the return must sign in his or her official capacity.

TAX TIPS

1. If you or your spouse is at least 62 years of age or permanently disabled, see Page 7 of the instructions for the retirement income exclusion.
2. All claims for the **low income tax credit for the 2000 tax year**, including any amended claims, must be filed on or before December 31, 2001.
3. Do not use Form 500X as an original return. Form 500X is used to amend a previously filed tax return.
4. You are not required to submit 1099 statements with your Georgia individual income tax return unless Georgia tax has been withheld.
5. **Nonresidents** who receive income from Georgia sources may prorate Georgia income to exclude temporary assignments to duty stations outside Georgia. The formula to prorate Georgia income must take into consideration the following guidelines:
 - a. Georgia regulations require that Georgia income must be calculated to reflect the total number of actual working days inside Georgia compared to the total number of actual working days employed both inside and outside Georgia.
 - b. All time excluded must be actual time worked outside Georgia.
 - c. Taxpayers may be required to provide documentation from employers verifying all time worked outside Georgia on temporary assignments.

REMINDERS

It is important that all information reported on your tax return is correct and readable. Follow the instructions in this booklet when preparing your return. Do not use last year's return as a guide for completing this year's return. If you need help with the instructions, call Taxpayer Assistance (phone numbers are on Page 19).

Incorrect or omitted social security number(s) and name(s) will delay the processing of your return. **Verify that your name(s) and social security number(s) are correct on your return. Sign the return and attach W-2 forms.**

PLEASE NOTE: Forms are designed for imaging. Whether you type or write in the information, use **black ink**. Be sure to stay within the squares and be sure that all information is readable. **Do not use an extra fine point pen.**

Refund Inquiries: The earlier you file your tax return, the quicker you will receive your refund. Before you inquire, please allow:

- 6 to 8 weeks for returns filed prior to April 1st.
- 8 to 10 weeks for returns filed from April 1st through April 10th.
- 12 weeks for returns filed after April 10th.

See Page 19 for telephone numbers.

SENDING YOUR RETURN BY CERTIFIED MAIL WILL NOT EXPEDITE THE PROCESSING OF YOUR REFUND.



NONGAME-ENDANGERED WILDLIFE CONSERVATION FUND

Give Wildlife a Chance

You can donate part of your tax refund to the Wildlife Conservation Fund, or if you owe additional tax, you may add a donation to the amount you pay with the return. Indicate the amount on Line 6, Form 500EZ or Line 27, Form 500, to make your tax-deductible donation to the Wildlife Conservation Fund. Contributions may also be sent directly to the Wildlife Conservation Fund, Georgia Department of Natural Resources, 116 Rum Creek Drive, Forsyth, GA 31029.

GIVE TO CHILDREN AND ELDERLY IN NEED

You can make a tax deductible gift to the Children and Elderly Fund by donating part of your tax refund or by adding your gift to the amount you pay with the return. Indicate the amount on Line 7, Form 500EZ or Line 28, Form 500. You may also send a contribution to the Georgia Fund for Children and Elderly, Georgia Department of Human Resources, Two Peachtree Street NW, Room 27-295, Atlanta, GA 30303-3142.

SUPPORT THE BREAST CANCER, PROSTATE CANCER AND OVARIAN CANCER RESEARCH PROGRAM

You can make a tax deductible gift to the Breast Cancer, Prostate Cancer and Ovarian Cancer Research Program Fund by donating part of your tax refund or by adding your gift to the amount of tax you pay with the return. Indicate the amount on Line 8, Form 500EZ or Line 29, Form 500. You may also send a contribution to the Breast Cancer, Prostate Cancer and Ovarian Cancer Research Program Fund, Georgia Department of Human Resources, Two Peachtree Street NW, Room 27-240, Atlanta, GA 30303-3142.

TELEFILE

Beginning with tax year 2000, individual taxpayers who have received the Federal TeleFile tax package will be eligible to participate in a joint Federal/State TeleFile Program to file their Georgia income tax return.

You qualify to file your Georgia return with TeleFile only if:

- You are eligible and plan to file your Federal return by TeleFile.
- You have received the IRS Federal TeleFile tax package and the Georgia TeleFile tax package. You cannot file the Georgia return by TeleFile if you have not received the IRS TeleFile package.
- You were a Georgia resident for all of 2000.
- Georgia was the only state that withheld state income taxes on your W-2s.
- You are single and claim only yourself as a tax exemption.

ELECTRONIC FILING GET YOUR REFUND IN 21 DAYS

- The Department will accept electronic transmission of returns through the Federal/State Electronic Filing Program for:

1. Full-year residents
2. Part-year residents
3. Nonresidents
4. Balance due returns



- There are two ways to file your returns electronically with Georgia. Either way you choose, you must transmit both your Federal and State returns at the same time.

1. You can have your taxes prepared by a professional who is a registered electronic returns originator (ERO) with the IRS and State of Georgia.
2. If you are interested in filing "online" from your PC, please refer to our web page at <http://www.state.ga.us/departments/dor> for filing instructions and the web addresses of approved companies who offer online filing.

- **For either option you choose, you must transmit both your Federal and State returns at the same time.**
- You may receive your refund by check or direct deposit.
- The benefit of electronic filing is that you will receive your refund faster.
- Refunds filed electronically are typically issued within 21 days.

**ELECTRONIC FILING
MAY SPEED YOUR
REFUND BY 8 WEEKS**

CUSTOMER SERVICE (TIPS)

The Georgia Department of Revenue has created the **Taxpayer Information Programs and Services (TIPS)** to assist Georgia taxpayers with their customer service needs. If you need general information, require assistance with your Georgia taxes, or have other questions, please call TIPS at the following numbers:

Within the metro Atlanta calling area:
404 656-TIPS
(404 656-8477)

Toll Free outside the metro Atlanta calling area:
877 602-TIPS
(877 602-8477) Inside Georgia Only

FORM 500EZ INSTRUCTIONS

WHO CAN USE FORM 500EZ?

YOU CAN IF:

1. Your filing status is single.
 2. Your income does not exceed \$99,999.
 3. You are a full-year Georgia resident.
 4. You do not claim any dependents.
 5. You do not itemize deductions.
 6. You are not 65 or older or blind.
 7. You had wages, salaries, tips, dividends and interest income only.
 8. You do not have any credits except tax withheld.
 9. You do not have any adjustments to Federal Adjusted Gross Income.
-

DO NOT USE FORM 500EZ IF YOU QUALIFY FOR THE LOW INCOME CREDIT. REFER TO THE INSTRUCTIONS FOR FORM 500.

2000 FORM 500EZ INSTRUCTIONS

☆ If you are using a software program or if you do not want a booklet next year, please check the small box in the upper right-hand corner.

LINE 1. Enter the **adjusted gross income** shown on Federal Form 1040EZ, Form 1040 or Form 1040A.

LINE 2. Use the tax table on the back of the 2000 Form 500EZ to find your tax. Remember that your standard deduction and personal exemption are included in the tax table.

LINE 3. Enter the amount of Georgia tax withheld. Generally, the amount of tax withheld is found in a box on your W-2 Form described as State Income Tax-GA. Remember to attach your W-2 Form to your return.

LINE 4. If Line 2 is larger than Line 3, subtract Line 3 from Line 2. **This is the amount you owe.**

LINE 5. If Line 3 is larger than Line 2, subtract Line 2 from Line 3. **This is the amount of your overpayment.**

LINES 6, 7, and 8. Enter the amount(s) you wish to contribute.

LINE 9. Add Line 6, Line 7, and Line 8 and enter your total here.

LINE 10. Add Line 4 and Line 9. Make your check for this amount payable to the **GEORGIA INCOME TAX DIVISION**.

LINE 11. Subtract Line 9 from Line 5. This is your **NET REFUND**.

(Rev. 8/00)

0000204711

DEPARTMENT USE ONLY

Check box if you are using a Software Program **OR** if you do not want a booklet next year.

USE BLACK INK ONLY

USE GEORGIA LABEL IF CORRECT, OTHERWISE PRINT OR TYPE

Change
Of
Address

YOUR FIRST NAME

INITIAL

YOUR SOCIAL SECURITY NUMBER

YOUR LAST NAME

SUFFIX

ADDRESS LINE 1

ADDRESS LINE 2 OR APARTMENT NUMBER

CITY

STATE

ZIP CODE

COUNTRY IF FOREIGN

DEPARTMENT USE ONLY

Del

Ext

Misc.

L
A
B
E
L

USE THIS FORM ONLY IF YOU MEET CONDITIONS LISTED IN BOX IN LOWER LEFT CORNER

1 Write the Federal Adjusted Gross Income, from Federal Form 1040EZ, 1040, or 1040A (Cannot exceed \$99,999 to use this form)..... **1** ➤ \$

Be sure to use Federal Adjusted Gross Income NOT Federal Taxable Income on Line 1 above

2 Find the tax on the amount on Line 1. Use the tax table on Page 2, EZ Form..... **2** ➤ \$

3 Georgia income tax withheld (Attach withholding statement(s) to left side of form as requested)..... **3** ➤ \$

4 If Line 2 is larger than Line 3, subtract Line 3 from Line 2. THIS IS THE AMOUNT OF TAX YOU OWE..... **4** ➤ \$

5 If Line 3 is larger than Line 2, subtract Line 2 from Line 3. THIS IS THE AMOUNT OF YOUR OVERPAYMENT..... **5** ➤ \$

6 Georgia Wildlife Conservation Fund (No gift less than \$1.00)..... **6** ➤ \$

7 Georgia Children and Elderly Fund (No gift less than \$1.00)..... **7** ➤ \$

8 Georgia Cancer Research Fund (No gift less than \$1.00)..... **8** ➤ \$

9 Add Line 6, Line 7 and Line 8 and enter total here..... **9** \$

10 Add Line 4 and Line 9. Make check for this amount payable to GEORGIA INCOME TAX DIVISION..... **10** \$

11 Subtract Line 9 from Line 5. THIS IS YOUR NET REFUND..... **11** \$

STATE USE ONLY >

Under penalty of perjury, I declare that I examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete.

Sign Your Return ➤	Signature	Date	Phone Number Daytime
	<u>Signature Of Preparer If Other Than Taxpayer</u>	Date	Identification Number of Preparer

Georgia Public Revenue Code Section 48-2-31 requires that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

YOU MAY USE FORM 500EZ IF:

1. Your filing status is single.
2. Your income does not exceed \$99,999.
3. You are a full-year Georgia resident.
4. You do not claim any dependents.
5. You do not itemize deductions.
6. You are not 65 or over, or blind.
7. You had wages, salaries, tips, dividends and interest income only.
8. You do not have any credits except tax withheld.
9. You do not have any adjustments to Federal Adjusted Gross Income.
10. You do not qualify for the Low Income Tax Credit.

Address: Georgia Income Tax Division
P.O. BOX 740380
Atlanta, Georgia 30374-0380

COMPLETING YOUR RETURN

1. Use label only if correct. If not, mark the change of address box, then print or type name, address and social security number.
2. Keep numbers inside boxes.
3. Do not use dollar signs.
4. Round off figures for easier computations.
5. Do not attach a copy of your Federal return.
6. The standard deduction and personal exemption are computed in the tax table.

**DO NOT USE
FOR FORM 500**

FOR FORM 500

**GEORGIA INCOME TAX DIVISION
P.O. BOX 740380
ATLANTA, GEORGIA 30374-0380**

P.O. BOX 740380

ATLANTA, GEORGIA 30374-0380

(Rev. 8/00)

0000204711

DEPARTMENT USE ONLY

Check box if you are using a Software Program **OR** if you do not want a booklet next year.

USE BLACK INK ONLY

USE GEORGIA LABEL IF CORRECT, OTHERWISE PRINT OR TYPE

Change Of Address

YOUR FIRST NAME

INITIAL

YOUR SOCIAL SECURITY NUMBER

YOUR LAST NAME

SUFFIX

ADDRESS LINE 1

CITY

STATE

ZIP CODE

COUNTRY IF FOREIGN

DEPARTMENT USE ONLY

Del

Ext

Misc.

ADDRESS LINE 2 OR APARTMENT NUMBER

USE THIS FORM ONLY IF YOU MEET CONDITIONS LISTED IN BOX IN LOWER LEFT CORNER

1	Write the Federal Adjusted Gross Income, from Federal Form 1040EZ, 1040, or 1040A (Cannot exceed \$99,999 to use this form).....	1 ➤ \$				
	Be sure to use Federal Adjusted Gross Income NOT Federal Taxable Income on Line 1 above					
2	Find the tax on the amount on Line 1. Use the tax table on Page 2, EZ Form.....	2 ➤ \$				
3	Georgia income tax withheld (Attach withholding statement(s) to left side of form as requested).....	3 ➤ \$				
4	If Line 2 is larger than Line 3, subtract Line 3 from Line 2. THIS IS THE AMOUNT OF TAX YOU OWE.....	4 ➤ \$				
5	If Line 3 is larger than Line 2, subtract Line 2 from Line 3. THIS IS THE AMOUNT OF YOUR OVERPAYMENT.....	5 ➤ \$				
6	Georgia Wildlife Conservation Fund (No gift less than \$1.00).....	6 ➤ \$				
7	Georgia Children and Elderly Fund (No gift less than \$1.00).....	7 ➤ \$				
8	Georgia Cancer Research Fund (No gift less than \$1.00).....	8 ➤ \$				
9	Add Line 6, Line 7 and Line 8 and enter total here.....	9 \$				
10	Add Line 4 and Line 9. Make check for this amount payable to GEORGIA INCOME TAX DIVISION.....	10 \$				
	STATE USE ONLY ➤					
11	Subtract Line 9 from Line 5. THIS IS YOUR NET REFUND.....	11 \$				

Under penalty of perjury, I declare that I examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete.

Sign Your Return ➤	Signature	Date	Phone Number Daytime
	<u>Signature Of Preparer If Other Than Taxpayer</u>	Date	Identification Number of Preparer

Georgia Public Revenue Code Section 48-2-31 requires that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

YOU MAY USE FORM 500EZ IF:

1. Your filing status is single.
2. Your income does not exceed \$99,999.
3. You are a full-year Georgia resident.
4. You do not claim any dependents.
5. You do not itemize deductions.
6. You are not 65 or over, or blind.
7. You had wages, salaries, tips, dividends and interest income only.
8. You do not have any credits except tax withheld.
9. You do not have any adjustments to Federal Adjusted Gross Income.
10. You do not qualify for the Low Income Tax Credit.

Address: Georgia Income Tax Division
P.O. BOX 740380
Atlanta, Georgia 30374-0380

COMPLETING YOUR RETURN

1. Use label only if correct. If not, mark the change of address box, then print or type name, address and social security number.
2. Keep numbers inside boxes.
3. Do not use dollar signs.
4. Round off figures for easier computations.
5. Do not attach a copy of your Federal return.
6. The standard deduction and personal exemption are computed in the tax table.

**DO NOT USE
FOR FORM 500**

FOR FORM 500

**GEORGIA INCOME TAX DIVISION
P.O. BOX 740380
ATLANTA, GEORGIA 30374-0380**

P.O. BOX 740380

ATLANTA, GEORGIA 30374-0380

GENERAL INFORMATION FOR FORM 500

GEORGIA INCOME TAX FILING REQUIREMENTS

You are required to file a Georgia income tax return if you meet the following conditions:

<u>Filing Status</u>	<u>If your Income Exceeds</u>
A. Single, Head of Household or Qualifying Widow(er)	
1. Under 65, not blind	\$5,000
2. Under 65, and blind	6,300
3. 65 or over, not blind	6,300
4. 65 or over, and blind	7,600
B. Married filing Joint	
1. Both under 65, not blind	\$8,400
2. One 65 or over, not blind	9,700
3. Under 65, both blind	11,000
4. Both 65 or over, not blind	11,000
5. One 65 or over, and blind	11,000
6. One 65 or over, and both blind	12,300
7. Both 65 or over, and blind	13,600
C. Married filing Separate	
1. Under 65, not blind	\$4,200
2. Under 65, and blind	5,500
3. 65 or over, not blind	5,500
4. 65 or over, and blind	6,800

RESIDENTS You are required to file a Georgia income tax return if any of the following apply: (a) You are required to file a Federal income tax return; (b) You have income subject to Georgia income tax but not subject to Federal income tax; (c) Your income exceeds the standard deduction and personal exemption(s). These requirements apply as long as your legal residence is in Georgia even if you are temporarily absent from the State or live outside the State temporarily. **A full-year resident of Georgia is taxed on all income regardless of the source and regardless of where derived. A Georgia resident is allowed a credit for taxes paid to a nonresident state. See worksheet for other state(s) tax credit on Page 11.**

PART-YEAR RESIDENTS If you are a legal resident of Georgia for only a portion of the tax year, you are required to file a Georgia income tax return on Georgia Form 500 if you are required to file a Federal income tax return. A part-year resident's income is generally taxable only during the time they were residents of Georgia. A full explanation of how to compute the tax for part-year residents is provided on Page 12.

NONRESIDENTS If you are a nonresident who works in Georgia or who receives income from Georgia sources and are required to file a Federal income tax return, you are required to file a Georgia income tax return on Georgia Form 500. If you are a legal resident of another state, you are not required to file a Georgia income tax return if your only activity for financial gain or profit in Georgia consists of performing services in Georgia for an employer where the remuneration for services performed does not exceed five percent of the income received in all places during the taxable year. A full explanation of how to compute the tax for nonresidents is provided on Page 12.

DUE DATES Calendar year taxpayers for 2000 are required to file on or before April 16, 2001. All other taxpayers must file on or before the 15th day of the fourth month following the close of their taxable year.

MILITARY PERSONNEL

RESIDENTS Military personnel whose home of record is Georgia or who otherwise are residents of Georgia are subject to Georgia income tax upon all income regardless of the source or where earned, unless specifically exempt by Georgia law. The time for filing tax returns and payment of tax by members of the armed services of the United States returning from service outside the continental United States is extended without application to any time within a period of six months immediately following the return of the military person to the continental United States. No penalties or interest will accrue during this period.

NONRESIDENTS Nonresident military personnel whose home of record is not Georgia and who are not otherwise a resident of Georgia are not required to file a Georgia income tax return unless they have earned income from Georgia sources other than military pay. If they have earned Georgia income from other sources, they are required to file Georgia Form 500, completing Page 4, Schedule 3. Married nonresidents with income earned in Georgia whose spouse is a nonresident with no Georgia source income may file either a separate return claiming themselves only, or a joint return claiming total personal exemption and credit for dependents, prorated per Schedule 3. Schedule 3 must be completed for computation of Georgia taxable income. (See instructions for part-year and nonresidents on Page 12.)

NOTICE: If one spouse is a Georgia resident and one spouse is a nonresident or part-year resident, enter 3 in the residency code box on Form 500, Page 1, Line 4, and use Page 4, Schedule 3.

AMENDED RETURNS

Do not use Form 500 to amend or correct your return, use Form 500X. Form 500X cannot be used as an original return. It is to be used to correct a return which has already been filed. This form is available at any of the Regional Offices listed on Page 19, can be ordered by calling (404) 656-4293, or can be downloaded from our website www.state.ga.us/departments/dor.

CLAIMS FOR REFUND

A claim for a refund of tax must be made within three years from the date the tax was paid. Taxes which have been paid by either withholding or estimated tax are treated as having been paid on the regular due date of the return. An extension of time to file the return does not extend the deadline for filing a state claim for refund. For example, if payments were made with respect to the 1997 tax year on or before the April 15, 1998 due date of the 1997 tax year, the taxpayer must file any claim for a refund of such tax by April 16, 2001. An extension of time to file the 1997 return does not change the April 16, 2001 deadline for filing a state claim for refund.

GENERAL INFORMATION FOR FORM 500 (continued)

DELINQUENT RETURNS

An individual income tax return must be filed within three years from the date the tax is paid in order to receive a refund for any overpayment of tax. Taxes which have been paid by either withholding or estimated tax are treated as having been paid on the regular due date of the return. **Returns filed after three years from the date the tax is paid are barred from refund by the statute of limitations. No exceptions are provided in the Georgia Code.**



FEDERAL AUDIT

Whenever a Federal audit or other Federal adjustment results in a change in net income for any year, you are required to furnish under separate cover, within 180 days, a schedule reflecting all changes to the Income Tax Division, Department of Revenue, P.O. Box 740385, Atlanta, Georgia 30374-0385. **If you do not submit a return reflecting all changes and the Commissioner receives the report from the United States Government, the Commissioner will make the assessment for tax due within five years from the date the report is received from the United States Government.** If it is determined that there has been an overpayment of tax for the year, failure to notify the Commissioner within 180 days will result in the forfeiture of your right to any refund as a result of the change or correction.

INCOME FROM S CORPORATIONS

Georgia automatically recognizes an election granted by the Internal Revenue Service for S Corporations when the election is based on the Internal Revenue Code of 1986. All non-resident shareholders must pay Georgia income tax on their portion of Georgia corporate income or the election will be terminated by the Commissioner. Resident shareholders shall report their total S Corporation income. All distributions received by a shareholder from earnings and profits accumulated prior to a corporation acquiring Georgia S Corporation status must be reported as dividends.

COMMON MISTAKES THAT WILL DELAY YOUR REFUND

1. Using a previous year's form instead of the current year.
2. Not entering your spouse's name and/or social security number if you are filing a joint return.
3. Not completing the name, social security number, address, residency code, and filing status. Be sure to enter only one residency code and filing status.
4. Lines 6 and 7: Leaving line blank, not listing the dependents, or listing an incorrect number of dependents.
5. Line 8: Entering Federal taxable income instead of Federal adjusted gross income.
6. Lines 11 and 12: Entering an amount for both standard and itemized deductions.
7. Line 14: Not entering the number of exemptions from Line 6 on this line.
8. Line 15: Not entering an amount on this line. Part-year residents and nonresidents should also enter an amount.
9. Line 19: Entering social security tax withheld or other state or Federal income tax withheld instead of Georgia tax withheld.
10. Line 24 or 25: Not entering either the balance due (Line 24) or the overpayment amount (Line 25).
11. Line 31 or 32: Not entering either the balance due (Line 31) or the refund (Line 32).
12. Not rechecking your calculations including the tax rate.
13. Placing zeros on lines that are not being used.
14. Using Form 500EZ if you are not single. Form 500EZ is intended for single full-year resident filers with no dependents or additional exemptions.
15. Not attaching all of your W-2's.
16. Not attaching copies of other states' tax returns if you claim another state tax credit.
17. Mailing your Georgia return to the Internal Revenue Service.
18. Attaching a check to a refund return.
19. Not using the correct tax table.
20. Using the incorrect envelope will delay your refund.

PARTNERSHIPS

All resident and nonresident partners must pay Georgia income tax on their portion of the partnership's net Georgia income.

NONRESIDENT COMPOSITE FILING AND WITHHOLDING ON DISTRIBUTIONS

Effective January 1, 1994, withholding is required on any distribution made by Partnerships, Limited Liability Companies and S Corporations. As an alternative to withholding, the entity may file a composite return for its nonresident members. This form is available upon request. (See Page 16 for ordering forms.) The entity may receive forms to register for withholding by calling (404) 651-8651.

EXTENSION OF TIME FOR FILING RETURN

There are two ways to obtain an extension for filing your Georgia income tax return: 1) Georgia will accept a copy of the Federal extension attached to the Georgia return when filed; or 2) You may file an extension on Georgia Form IT-303. If Form IT-303 is used, it must be filed by the return due date.

An extension to file extends the filing date of the return. It does not extend the date for paying the tax. The tax must be paid by the statutory due date to avoid late payment penalty and interest.

Taxpayers should use the Income Tax Payment Voucher (IT-500PV) if they expect to owe any tax. This form is not an extension. It is used to pay any expected balance due by April 15th when the return itself will not be filed by the due date. The amount paid with the payment voucher is entered on Page 2, Line 20 of the Georgia Form 500. The IT-500PV is located on Page 15.

If any amount is still owed when the return is filed, add 1/2 of 1 percent late payment penalty and 1 percent interest for each month or fraction of a month from the statutory due date until it is paid.

FORM 500 INSTRUCTIONS

USE BLACK INK.

★ **COMPLETE YOUR FEDERAL RETURN BEFORE YOU BEGIN YOUR GEORGIA TAX RETURN. YOUR COMPLETED FEDERAL RETURN CONTAINS INFORMATION NECESSARY FOR COMPLETING YOUR GEORGIA RETURN.**

★ **IF YOU ARE USING A SOFTWARE PROGRAM OR IF YOU DO NOT WANT A BOOKLET NEXT YEAR, PLEASE CHECK THE SMALL BOX IN THE UPPER RIGHT-HAND CORNER.**

STEP 1 Name, address and social security number

LINES 1 - 3 Remove the mailing label from the inside of this booklet. If the information is correct, attach to this block. If the information is incorrect or you do not have a label, print or type your name(s), address (including apartment number) and social security number(s) in the space provided. If your address has changed, print or type an "X" in the change of address box.

STEP 2 Residency, filing status and exemptions

LINE 4 If you were a resident of Georgia the entire year, regardless of temporary living arrangements, enter 1 in the residency code box. If you were not a Georgia resident the entire year, enter 2 in the residency code box and enter the dates. If you did not live in Georgia or one spouse was a resident and the other was a nonresident, enter 3 in the residency code box. Part-year residents and nonresidents must compute their Georgia taxable income using Schedule 3 of Form 500, Page 4.

TIP **LINE 5** You must use the same filing status you used on your Federal return. Enter the letter for your status in the filing status box. If you filed as unmarried head of household or qualifying widow(er) with a dependent child on your Federal return, write D in the filing status box.

LINE 6 Number of exemptions from Federal Form 1040 or 1040A. **Exception:** If you are claimed by a parent or guardian on his/her Federal return, you should claim one exemption on your Georgia return.

LINE 7 List your dependents in the space provided on Form 500.

STEP 3 Income

TIP **LINE 8** From your Federal Form 1040, 1040A or 1040EZ enter your Federal adjusted gross income. **Do not use Federal taxable income.** If the number is negative, fill in the circle to the left of the number.

LINE 9 Some forms of income are taxable by the Federal government but not taxable by Georgia and vice versa. If you have income that falls in this category, you must adjust your Federal adjusted gross income to determine your Georgia adjusted gross income. This is accomplished by fully explaining your adjustments on Page 3, Schedule 1, of Form 500. Enter the total adjustments from Schedule 1 on Line 9. If the number is negative, fill in the circle to the left of the number. **Income earned in another state as a Georgia resident is taxable for Georgia purposes. Credit for taxes paid to other states may apply. See Line 17 instructions on Page 8.**

TIP ADJUSTMENTS THAT MAY BE ADDED ARE:

1. Interest received from non-Georgia municipal bonds and dividends received from mutual funds that derived income from non-Georgia municipal bonds.
2. Loss carryovers from years when you were not subject to Georgia income tax.
3. Lump sum distributions from employee benefit plans, reported on IRS Form 4972.
4. Depreciation because of differences in Georgia and Federal law in tax years 1981 through 1986.

ADJUSTMENTS THAT MAY BE SUBTRACTED ARE:

1. Georgia taxes all pensions of all residents. However, Georgia law provides a retirement income exclusion of up to \$13,500 per taxpayer provided one of two conditions is met:

- (A) The taxpayer is 62 years of age or older, or
- (B) The taxpayer is totally and permanently disabled and cannot work at all.

Under either condition, taxpayers must qualify on a separate basis. One spouse may not use any income attributable to the other spouse in the calculation of his/her retirement income exclusion. The \$13,500 exclusion is not automatic and must be documented on Page 3, Schedule 1, of Form 500. If property is jointly owned, income derived is allocated to each taxpayer at 50 percent of the total. Of the \$13,500 maximum exclusion per taxpayer, up to \$4,000 per taxpayer may be earned income. Part-year or nonresidents must prorate the exclusion. You must enter the date of birth and/or the type and date of disability on Page 3, Schedule 1, of Form 500 or the exclusion will not be allowed. **Use the worksheet on Page 13 to compute the exclusion.**

TIP 2. Interest, dividends on U.S. Government bonds and other U.S. obligations. **NOTE:** Interest received from the Federal National Mortgage Association (FNMA), Government National Mortgage Association (GNMA), Federal Home Loan Mortgage Corporation (FHLMC), and interest derived from repurchase agreements are not considered to be obligations of the United States and are taxable.

3. Social Security or Railroad Retirement paid by the Railroad Retirement Board that are included in Federal adjusted gross income.

4. Salaries and wages reduced from Federal taxable income because of the Federal jobs tax credit.

5. Individual Retirement Account withdrawals where tax has been paid to Georgia because of the difference between Georgia and Federal law for tax years 1981 through 1986.

6. Keogh, SEP and SUB-S plan withdrawals where tax has been paid to Georgia because of the difference between Georgia and Federal law for tax years 1981 through 1986.

7. Depreciation because of differences in Georgia and Federal law in tax years 1981 through 1986.

8. Georgia resident shareholders of Subchapter S corporations may make an adjustment to Federal adjusted gross income for Subchapter S income where the Subchapter S election is not recognized by Georgia or by another state. The adjustment is allowed in order to avoid double taxation on this type of income. Therefore, this adjustment will be allowed only if tax was actually paid by the corporation to another state(s). In cases where the Subchapter S election is recognized by the other state(s), the income should not be subtracted. Credit for taxes paid to other state(s) may apply. Refer to Line 17 instructions on Page 8.

9. Dependents' unearned income included in parents' Federal adjusted gross income.

10. Income tax refunds from states other than Georgia included in Federal adjusted gross income. Be sure to indicate the applicable state. Do not subtract Georgia income tax refunds included in Federal adjusted gross income.

11. Income from any fund, program or system which is exempted by Federal law or treaty.

12. Teacher's Retirement - The purpose of this adjustment is to allow a teacher retired from the Teachers Retirement System of Georgia to subtract contributions previously taxed by the State of Georgia. These are contributions paid between July 1, 1987, and December 31, 1989, provided such contributions were reported and taxes paid thereon.

13. Interest paid to Federal retirees on Form 1099 INT under House Bills 3 and 90.

FORM 500 INSTRUCTIONS (continued)

14. Employer FICA tax credit claimed on the Federal return. This applies only to food and beverage establishments that took a credit instead of a deduction on their Federal return for employer FICA tax paid on employee cash tips.

15. For a self-employed person, the 40% of the self-employed health insurance (SEHI) that is not allowed as a deduction on the Federal return. This deduction is reduced if the taxpayer claims the SEHI as an itemized deduction. The ratio of the medical expenses after the 7.5% limitation to the medical expenses before the 7.5% limitation must be applied to the SEHI to compute the reduction. The 40% SEHI deduction does not change if the taxpayer is subject to the Federal earned income limitation.

LINE 10 Georgia adjusted gross income (Net total of Line 8 and Line 9). If the number is negative, fill in the circle to the left of the number.

STEP 4 Deductions

LINE 11a, b & c If you use the standard deduction on your Federal return, you must use the standard deduction on your Georgia return. Standard deductions are listed below. **Do not use the standard deduction amount from your Federal return.**



Single/Head of Household	\$2,300
Married Filing Joint	\$3,000
Married Filing Separate	\$1,500
Additional: Line 11b	\$1,300

(The additional deduction applies if you are age 65 or older, or blind. It applies only if the standard deduction is used. The additional deduction can apply to you and/or your spouse. Enter your standard deduction on Line 11c.)

NOTE: FILL IN EITHER LINE 11C OR 12, NOT BOTH

LINE 12 If you use itemized deductions on your Federal return, you must use itemized deductions on your Georgia return. Adjustments must be made for income taxes other than Georgia and investment interest expense which is for the production of income exempt from Georgia income tax. When Federal itemized deductions are reduced because of high income, the reduced amount is used as the starting point in computing Georgia itemized deductions.



LINE 13 Subtract either Line 11c or Line 12 from Line 10 and enter on Line 13. If the number is negative, fill in the circle to the left of the number.

LINE 14 Multiply the number in the block, on Line 6, by \$2,700.

LINE 15 Subtract Line 14 from Line 13 and enter on Line 15. If the number is negative, enter zero. **THIS IS YOUR GEORGIA TAXABLE INCOME.**

STEP 5 Tax Computation

LINE 16 Use your **GEORGIA TAXABLE INCOME** and the tax table on Pages 9 and 10 to determine your tax. Make sure you determine your tax using your filing status. Enter tax on Line 16.

LINE 17 Use Schedule 2 on Page 3 of the Form 500. This line is used for reporting credits. Use this line if you're taking credit for income taxes paid to states other than Georgia. **No credit for taxes paid to other state(s) will be allowed unless a copy of the other state(s) income tax return is attached.** Use the worksheet on Page 11 for the computation of other state(s) tax credit for full-year and part-year residents. If you paid tax to more than one state, use the total of other states income to compute the credit. No credit is allowed for income earned in another state if that income was not taxed by the other state. **Your credit may be less than the tax paid to the other state(s). For additional information on tax credits, see Pages 17 and 18.**



LINE 18 Subtract Line 17 from Line 16 and enter on Line 18. If zero or less, enter zero.

LINE 19 This line is for Georgia income tax withheld. Enter the total Georgia tax shown on withholding statements. These statements must be attached to your return or your withholding tax will be disallowed.

LINE 20 Enter your total estimated payments on Line 20. *Be sure to include the amount credited from your previous year's tax return and any prepayments (Form IT-500PV).*

LINE 21 You may be eligible for a low income credit if your Federal adjusted gross income is less than \$20,000. Use the worksheet on Page 11 to compute the credit and enter on Line 21. All claims for this credit must be filed on or before the end of the twelfth month following the close of the tax year for which the credit may be claimed.

LINE 22 DO NOT WRITE ON THIS LINE. *This line is for Department use only.*

LINE 23 Add Lines 19, 20 and 21c and enter the total on Line 23.

LINE 24 If the tax on Line 18 is greater than the credits on Line 23, subtract Line 23 from Line 18 and enter the **BALANCE DUE** on Line 24.

LINE 25 If the credits on Line 23 are greater than the tax on Line 18, subtract Line 18 from Line 23 and enter the **OVERPAYMENT** on Line 25.

LINE 26 Enter the amount you want credited to 2001 estimated income tax on Line 26.

LINES 27, 28 and 29 Refer to Page 3 for details and enter the amount of your contributions. *No contribution of less than \$1 can be processed.*

LINE 30 Enter the estimated penalty from Form 500 UET.

LINE 31 Add Lines 24, 27, 28, 29 and 30, and enter the total balance due on Line 31. Make your check payable to the **GEORGIA INCOME TAX DIVISION.**

INSTALLMENT PAYMENTS If you cannot pay the full amount shown on Line 31 when you file, you may ask to make monthly installment payments. To apply for an installment payment plan, complete and file your return by the return due date. To limit the interest and penalty charges, pay as much of the tax as possible by April 16. When you receive a bill for the balance due, submit a written request for an installment payment plan to the Installment Program Section, P.O. Box 740396, Atlanta, GA 30374-0396. Alternatively, you can call (404) 657-0295 to request an installment payment plan once you receive the bill. Please see page 2 for directions on how to make payments before you receive the bill. Interest and late payment penalties will apply to any tax amount not paid by April 16, 2001, even if your request to make installment payments is granted. Before requesting an installment payment plan, you should consider less costly alternatives, such as a bank loan.

LINE 32 Enter the amount to be **REFUNDED TO YOU** - Line 25 minus Lines 26, 27, 28, 29 and 30, if applicable.

SIGN HERE You are required to sign your return in the space provided at the bottom of Form 500, Page 2. If filing a joint return, both you and your spouse are required to sign. Tax preparers who completed your return are required to sign in the space provided and print their identification number beside their signature. You may give your preparer the authority to discuss your return with the Department by initialing the box.

FEDERAL RETURN

If the amount on Line 8 is \$40,000 or more, or your adjusted gross income is less than the total of your W-2 earnings, you are required to attach a copy of your Federal Form 1040 or 1040A, Pages 1 and 2. Do not attach other Federal schedules.

Form 500

2000

Page 2



0000104721

Social security number:

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STEP 5
TAX COMPUTATION

13. Subtract either Line 11c or Line 12 from Line 10; enter balance.....	13	<input type="radio"/>	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
14. Number from block on Line 6 ____ multiplied by \$2,700.....	➤ 14		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
15. Georgia taxable income (Line 13 less Line 14 or Line 14, Schedule 3).....	➤ 15	<input type="radio"/>	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
16. Tax (Use Tax Table on Pages 9 and 10).....	➤ 16		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
17. Credits (Enter total but not more than the amount on Line 16)	➤ 17		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
18. Balance (Line 16 less Line 17) If zero or less than zero, enter zero.....	18		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
19. GEORGIA INCOME TAX WITHHELD (Attach withholding statements).....	➤ 19		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
20. Estimated tax for 2000 and Form IT-500 PV.....	➤ 20		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
21. Low Income Credit (See worksheet on Page 11) ➤ 21a <table border="1"><tr><td></td><td></td></tr></table> x 21b <table border="1"><tr><td></td><td></td></tr></table>					➤ 21c		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>		
22. Department use only.....	➤ 22		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
23. Total prepayment credits (Add Lines 19, 20, and 21C).....	➤ 23		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
24. If Line 18 exceeds Line 23 enter BALANCE DUE STATE.....	➤ 24		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
25. If Line 23 exceeds Line 18 enter OVERPAYMENT amount..... from Schedule 2, Page 3.....	➤ 25		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
26. Amount to be credited to 2001 ESTIMATED TAX.....	➤ 26		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
27. Georgia Wildlife Conservation Fund (No gift of less than \$1.00).....	➤ 27		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
28. Georgia Children and Elderly Fund (No gift of less than \$1.00).....	➤ 28		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
29. Georgia Cancer Research Fund (No gift of less than \$1.00).....	➤ 29		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
30. Form 500 UET (Estimated tax penalty).....	➤ 30		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
31. Add Lines 24, 27, 28, 29 and 30 (Balance due)..... MAKE CHECK PAYABLE FOR THIS AMOUNT TO GEORGIA INCOME TAX DIVISION	31		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
32. Amount to be refunded. Line 25 minus Lines 26, 27, 28, 29 and 30 if applicable.....	32		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						

OVERPAYMENTS
(REFUNDS)GEORGIA INCOME TAX DIVISION
P.O. BOX 740380
ATLANTA, GEORGIA 30374-0380

PAYMENTS AND OTHER

GEORGIA INCOME TAX DIVISION
P.O. BOX 740399
ATLANTA, GEORGIA 30374-0399

Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

YOUR SIGNATURE

SIGN
HERE

X

DATE

		/			/		
--	--	---	--	--	---	--	--

DAYTIME PHONE NUMBER

--	--	--	--	--	--	--	--	--	--

SPOUSE S SIGNATURE

X

DATE

		/			/		
--	--	---	--	--	---	--	--

By initialing this box
I/We authorize the Georgia
Department of Revenue to
discuss this tax return with
the preparer named below.

SIGNATURE OF PREPARER IF OTHER THAN TAXPAYER

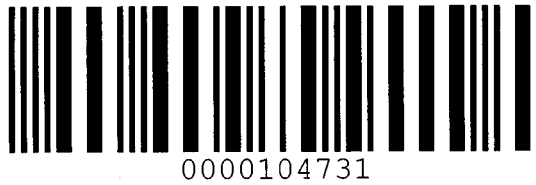
X

IDENTIFICATION NUMBER OF PREPARER

DATE

		/			/		
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Form 500
2000 Schedule
Page 3



Social security number :

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Name: _____

SCHEDULE 1 ADJUSTMENTS TO INCOME BASED ON GEORGIA LAW (See Page 7 of instructions)

ADDITIONS TO INCOME

- | | | | | | | | | | |
|---|----|--|--|--|--|--|--|--|--|
| 1. Interest on Non-Georgia Municipal and State Bonds..... | \$ | | | | | | | | |
| 2. Lump Sum Distributions..... | \$ | | | | | | | | |
| 3. Other (Specify)..... | \$ | | | | | | | | |
| 4. Total Additions (Enter sum of Lines 1-3 here)..... | \$ | | | | | | | | |

SUBTRACTIONS FROM INCOME

5. Retirement Income Exclusion
(See Retirement income Exclusion worksheet, Page 13.) Type of Disability: _____
- | | | | | | | | | | | | | | | | |
|--------------------------|--|---|--|---|--|---------------------|--|---|--|---|--|----|--|--|--|
| A. Self: Date of Birth | | / | | / | | Date of Disability | | / | | / | | \$ | | | |
| B. Spouse: Date of Birth | | / | | / | | Type of Disability: | | | | | | \$ | | | |
| | | / | | / | | Date of Disability | | / | | / | | \$ | | | |
- | | | | | | | | | | |
|---|----|--|--|--|--|--|--|--|--|
| 6. Social Security Benefits (Taxable portion)..... | \$ | | | | | | | | |
| 7. Railroad Retirement Benefits (Taxable portion)..... | \$ | | | | | | | | |
| 8. Interest on United States Obligations.....
(See Page 7 of instructions.) | \$ | | | | | | | | |
| 9. Other (Specify)..... | \$ | | | | | | | | |
| 10. Total Subtractions (Enter sum on Lines 5-9 here)..... | \$ | | | | | | | | |
| 11. Net Adjustments (Line 4 less Line 10, enter net total here and on Line 9 of Page 1) (+ or -)..... | \$ | | | | | | | | |

SCHEDULE 2 CREDITS FOR LINE 17, PAGE 2

- | | | | | | | | | | |
|--|----|--|--|--|--|--|--|--|--|
| 1. Other State Credit (See worksheet, Page 11)..... | \$ | | | | | | | | |
| 2. Low Emission Vehicle Credit..... | \$ | | | | | | | | |
| 3. Credits from Form IND-CR (Rural Physicians Credit, Disabled Person
Home Purchase or Retrofit Credit, and Qualified Caregiving Expense Credit)..... | \$ | | | | | | | | |
| 4. Other Credits, Please Specify.....
Pass Through Credits from Ownership of Sole Proprietor, S Corp., LLC, LLP or
Partnership Interest | \$ | | | | | | | | |
| 5. Employer s Credit for Basic Skills Education.....
Name of Business Entity_____ | \$ | | | | | | | | |
| 6. Employer s Credit for Approved Employee Retraining.....
Name of Business Entity_____ | \$ | | | | | | | | |
| 7. Employer s New Jobs Credit.....
Name of Business Entity_____ | \$ | | | | | | | | |
| 8. Employer s Credit for Providing or Sponsoring Childcare for Employees.....
Name of Business Entity_____ | \$ | | | | | | | | |
| 9. Manufacturer s Investment Tax Credit.....
Name of Business Entity_____ | \$ | | | | | | | | |
| 10. Optional Investment Tax Credit.....
Name of Business Entity_____ | \$ | | | | | | | | |
| 11. Other Credits, Please Specify.....
Name of Business Entity_____ | \$ | | | | | | | | |
| 12. Enter the Total of Lines 1 through 11 here and
on Line 17, Page 2..... | \$ | | | | | | | | |

Form 500

2000 Schedule

Page 4



0000104741

Social security number :

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SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR PART-YEAR RESIDENTS AND NONRESIDENTS

Income earned in another state as a Georgia resident is taxable. See other state credit, Page 8, Line 17, and Page 11.

DO NOT USE LINES 9 THROUGH 14 OF PAGES 1 AND 2, FORM 500

**Federal Income
after Georgia Adjustments
COLUMN A****Income Not Taxable
to Georgia
COLUMN B****Georgia Income
COLUMN C**1. Wages, Salaries, Tips, etc.....

--	--	--	--	--	--

2. Interest and Dividends.....

--	--	--	--	--	--

3. Business Income or (Loss).....

--	--	--	--	--	--

4. Other Income or (Loss).....

--	--	--	--	--	--

5. Total Income: Total Lines 1 through 4.....

--	--	--	--	--	--

Adjustments to Income:

6. Total from Federal Form 1040.....

--	--	--	--	--	--

7. Total from Form 500, Schedule 1, Page 3
(See instructions Line 9, Page 7).....

--	--	--	--	--	--

8. Adjusted Gross Income:
Line 5 plus or minus Lines 6 and 7.....

--	--	--	--	--	--

9. RATIO: Divide Line 8, Column C by Line 8, Column A.
Enter percentage.....

				%
--	--	--	--	---

Not to exceed 100%10. Itemized or Standard Deduction
(See instructions for Line 10, Page 12).....

--	--	--	--	--	--

11. Personal Exemption from Form 500, Page 1, Line 6, multiplied by \$2700....

--	--	--	--	--	--

12. Total Deductions and Exemptions: Add Lines 10 and 11.....

--	--	--	--	--	--

13. Multiply Line 12 by Ratio on Line 9 and enter result.....

--	--	--	--	--	--

14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C
Enter here and on Line 15, Page 2 of Form 500.....

--	--	--	--	--	--

Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

GEORGIA FORM 500

INDIVIDUAL INCOME TAX RETURN

2000

Page 1



0000104711

DEPARTMENT USE ONLY

DEPARTMENT USE ONLY

Del Ext Misc.

☐ ☐ ☐

☐ Check box if you are using a Software Program **OR** if you do not want a booklet next year

USE BLACK INK ONLY

Fiscal Year Beginning:

Mo. Day Yr.

Ending: Mo. Day Yr.

USE GEORGIA LABEL IF CORRECT. OTHERWISE CHECK CHANGE OF ADDRESS BOX AND PRINT OR TYPE

STEP 1

YOUR FIRST NAME INITIAL YOUR SOCIAL SECURITY NUMBER
YOUR LAST NAME SUFFIX
SPOUSE S FIRST NAME INITIAL SPOUSE S SOCIAL SECURITY NUMBER
SPOUSE S LAST NAME SUFFIX

L
A
B
E
L

Change of Address ☐ ADDRESS LINE 1 ADDRESS LINE 2 OR APARTMENT NUMBER
CITY STATE ZIP CODE COUNTRY IF FOREIGN

ATTACH GEORGIA COPY OF WITHHOLDING STATEMENT(S) HERE. ALSO, IF TAX IS DUE, ATTACH CHECK ON TOP OF W-2 FORM(S)

RES

STEP 2

4. Use one number only and enter in the Residency Code box. PART-YEAR RESIDENTS AND NONRESIDENTS MUST OMIT LINES 9 THROUGH 14 AND USE SCHEDULE 3 OF FORM 500, PAGE 4.
1. FULL-YEAR RESIDENT 2. PART-YEAR RESIDENT FROM / / TO / / 3. NONRESIDENT
5. Fill in Filing Status Block with appropriate letter. (Must be same status as used on your Federal Return.)
A. SINGLE B. MARRIED FILING JOINT C. MARRIED FILING SEPARATE (Spouse s social security no. must be entered above)
D. HEAD OF HOUSEHOLD OR QUALIFYING WIDOW(ER)

EXEMPTIONS AND DEPENDENTS

6. Number of Exemptions from Federal Form 1040 or 1040A (see instructions).....
Dependents:
First Name Last Dependent s social security number Dependent s relationship to you
7. If more than four dependents, attach a list

IF AMOUNT ON LINE 8, 9, 10, 13, OR 15 IS NEGATIVE, FILL IN CIRCLE. EXAMPLE: ●

If the amount on Line 8 is \$40,000 or more, or your adjusted gross income is less than your W-2s, you are required to attach a copy of your Federal 1040 Pages 1 and 2. Do not attach other Federal Schedules.

8. Federal adjusted gross income (From Federal Form 1040 or 1040A or 1040EZ)... 8. ☐
DO NOT USE FEDERAL TAXABLE INCOME
9. Adjustments from Schedule 1. (See instructions on Page 7, Line 9)..... 9. ☐
10. Georgia adjusted gross income (Net total of Line 8 and Line 9)..... 10. ☐

IF YOU USE STANDARD DEDUCTION ON YOUR FEDERAL RETURN YOU MUST USE STANDARD DEDUCTION ON YOUR GEORGIA RETURN

STEP 4 DEDUCTIONS

11. STANDARD Deduction (SEE INSTRUCTIONS - LINE 11)
Do not use Federal Standard Deduction. 11a
b. Are YOU 65 or over ☐ blind ☐ SPOUSE 65 or over ☐ blind ☐ x 1,300 = ... 11b
c. TOTAL STANDARD deduction (Line 11a + Line 11b)..... 11c 0 0
12. TOTAL ITEMIZED deductions used in computing Federal taxable income
Schedule A-Form 1040 Less: See Line 12 instructions 12=

Use EITHER Line 11c or Line 12 (DO NOT WRITE ON BOTH)

For Department Use Only

ELECTRONIC FILING MAY SPEED YOUR REFUND BY 8 WEEKS

Form 500

2000

Page 2



0000104721

Social security number:

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STEP 5
TAX COMPUTATION

13. Subtract either Line 11c or Line 12 from Line 10; enter balance.....	13	<input type="radio"/>	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
14. Number from block on Line 6 ____ multiplied by \$2,700.....	➤ 14		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
15. Georgia taxable income (Line 13 less Line 14 or Line 14, Schedule 3).....	➤ 15	<input type="radio"/>	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
16. Tax (Use Tax Table on Pages 9 and 10).....	➤ 16		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
17. Credits (Enter total but not more than the amount on Line 16)	➤ 17		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
18. Balance (Line 16 less Line 17) If zero or less than zero, enter zero.....	18		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
19. GEORGIA INCOME TAX WITHHELD (Attach withholding statements).....	➤ 19		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
20. Estimated tax for 2000 and Form IT-500 PV.....	➤ 20		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
21. Low Income Credit (See worksheet on Page 11) ➤ 21a <table border="1"><tr><td></td><td></td></tr></table> x 21b <table border="1"><tr><td></td><td></td></tr></table>					➤ 21c		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>		
22. Department use only.....	➤ 22		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
23. Total prepayment credits (Add Lines 19, 20, and 21C).....	➤ 23		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
24. If Line 18 exceeds Line 23 enter BALANCE DUE STATE.....	➤ 24		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
25. If Line 23 exceeds Line 18 enter OVERPAYMENT amount..... from Schedule 2, Page 3.....	➤ 25		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
26. Amount to be credited to 2001 ESTIMATED TAX.....	➤ 26		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
27. Georgia Wildlife Conservation Fund (No gift of less than \$1.00).....	➤ 27		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
28. Georgia Children and Elderly Fund (No gift of less than \$1.00).....	➤ 28		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
29. Georgia Cancer Research Fund (No gift of less than \$1.00).....	➤ 29		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
30. Form 500 UET (Estimated tax penalty).....	➤ 30		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
31. Add Lines 24, 27, 28, 29 and 30 (Balance due)..... MAKE CHECK PAYABLE FOR THIS AMOUNT TO GEORGIA INCOME TAX DIVISION	31		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						
32. Amount to be refunded. Line 25 minus Lines 26, 27, 28, 29 and 30 if applicable.....	32		<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			,	<table border="1"><tr><td></td><td></td></tr></table>			.	<table border="1"><tr><td></td><td></td></tr></table>						

OVERPAYMENTS
(REFUNDS)GEORGIA INCOME TAX DIVISION
P.O. BOX 740380
ATLANTA, GEORGIA 30374-0380

PAYMENTS AND OTHER

GEORGIA INCOME TAX DIVISION
P.O. BOX 740399
ATLANTA, GEORGIA 30374-0399

Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

YOUR SIGNATURE

SIGN
HERE

X

DATE

		/			/		
--	--	---	--	--	---	--	--

DAYTIME PHONE NUMBER

--	--	--	--	--	--	--	--	--	--

SPOUSE S SIGNATURE

X

DATE

		/			/		
--	--	---	--	--	---	--	--

By initialing this box
I/We authorize the Georgia
Department of Revenue to
discuss this tax return with
the preparer named below.

SIGNATURE OF PREPARER IF OTHER THAN TAXPAYER

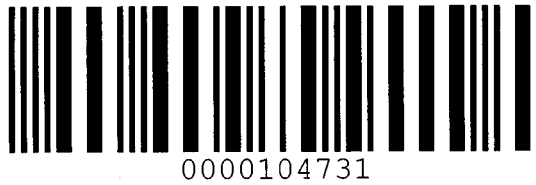
X

IDENTIFICATION NUMBER OF PREPARER

DATE

		/			/		
--	--	---	--	--	---	--	--

Form 500
2000 Schedule
Page 3



Social security number :

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Name: _____

SCHEDULE 1 ADJUSTMENTS TO INCOME BASED ON GEORGIA LAW (See Page 7 of instructions)

ADDITIONS TO INCOME

- | | | | | | | | | | |
|---|----|--|--|--|--|--|--|--|--|
| 1. Interest on Non-Georgia Municipal and State Bonds..... | \$ | | | | | | | | |
| 2. Lump Sum Distributions..... | \$ | | | | | | | | |
| 3. Other (Specify)..... | \$ | | | | | | | | |
| 4. Total Additions (Enter sum of Lines 1-3 here)..... | \$ | | | | | | | | |

SUBTRACTIONS FROM INCOME

5. Retirement Income Exclusion
(See Retirement income Exclusion worksheet, Page 13.) Type of Disability: _____
- | | | | | | | | | | | | | | | | |
|--------------------------|--|---|--|---|--|---------------------|--|---|--|---|--|----|--|--|--|
| A. Self: Date of Birth | | / | | / | | Date of Disability | | / | | / | | \$ | | | |
| B. Spouse: Date of Birth | | / | | / | | Type of Disability: | | | | | | | | | |
| | | / | | / | | Date of Disability | | / | | / | | \$ | | | |
- | | | | | | | | | | |
|---|----|--|--|--|--|--|--|--|--|
| 6. Social Security Benefits (Taxable portion)..... | \$ | | | | | | | | |
| 7. Railroad Retirement Benefits (Taxable portion)..... | \$ | | | | | | | | |
| 8. Interest on United States Obligations.....
(See Page 7 of instructions.) | \$ | | | | | | | | |
| 9. Other (Specify)..... | \$ | | | | | | | | |
| 10. Total Subtractions (Enter sum on Lines 5-9 here)..... | \$ | | | | | | | | |
| 11. Net Adjustments (Line 4 less Line 10, enter net total here and on Line 9 of Page 1) (+ or -)..... | \$ | | | | | | | | |

SCHEDULE 2 CREDITS FOR LINE 17, PAGE 2

- | | | | | | | | | | |
|--|----|--|--|--|--|--|--|--|--|
| 1. Other State Credit (See worksheet, Page 11)..... | \$ | | | | | | | | |
| 2. Low Emission Vehicle Credit..... | \$ | | | | | | | | |
| 3. Credits from Form IND-CR (Rural Physicians Credit, Disabled Person
Home Purchase or Retrofit Credit, and Qualified Caregiving Expense Credit)..... | \$ | | | | | | | | |
| 4. Other Credits, Please Specify.....
Pass Through Credits from Ownership of Sole Proprietor, S Corp., LLC, LLP or
Partnership Interest | \$ | | | | | | | | |
| 5. Employer s Credit for Basic Skills Education.....
Name of Business Entity_____ | \$ | | | | | | | | |
| 6. Employer s Credit for Approved Employee Retraining.....
Name of Business Entity_____ | \$ | | | | | | | | |
| 7. Employer s New Jobs Credit.....
Name of Business Entity_____ | \$ | | | | | | | | |
| 8. Employer s Credit for Providing or Sponsoring Childcare for Employees.....
Name of Business Entity_____ | \$ | | | | | | | | |
| 9. Manufacturer s Investment Tax Credit.....
Name of Business Entity_____ | \$ | | | | | | | | |
| 10. Optional Investment Tax Credit.....
Name of Business Entity_____ | \$ | | | | | | | | |
| 11. Other Credits, Please Specify.....
Name of Business Entity_____ | \$ | | | | | | | | |
| 12. Enter the Total of Lines 1 through 11 here and
on Line 17, Page 2..... | \$ | | | | | | | | |

Form 500

2000 Schedule

Page 4



0000104741

Social security number :

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SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR PART-YEAR RESIDENTS AND NONRESIDENTS

Income earned in another state as a Georgia resident is taxable. See other state credit, Page 8, Line 17, and Page 11.

DO NOT USE LINES 9 THROUGH 14 OF PAGES 1 AND 2, FORM 500

**Federal Income
after Georgia Adjustments
COLUMN A****Income Not Taxable
to Georgia
COLUMN B****Georgia Income
COLUMN C**1. Wages, Salaries, Tips, etc.....

--	--	--	--	--	--	--	--

2. Interest and Dividends.....

--	--	--	--	--	--	--	--

3. Business Income or (Loss).....

--	--	--	--	--	--	--	--

4. Other Income or (Loss).....

--	--	--	--	--	--	--	--

5. Total Income: Total Lines 1 through 4.....

--	--	--	--	--	--	--	--

Adjustments to Income:

6. Total from Federal Form 1040.....

--	--	--	--	--	--	--	--

7. Total from Form 500, Schedule 1, Page 3
(See instructions Line 9, Page 7).....

--	--	--	--	--	--	--	--

8. Adjusted Gross Income:
Line 5 plus or minus Lines 6 and 7.....

--	--	--	--	--	--	--	--

9. RATIO: Divide Line 8, Column C by Line 8, Column A.
Enter percentage.....

				%
--	--	--	--	---

Not to exceed 100%10. Itemized or Standard Deduction
(See instructions for Line 10, Page 12).....

--	--	--	--	--	--	--	--

11. Personal Exemption from Form 500, Page 1, Line 6, multiplied by \$2700....

--	--	--	--	--	--	--	--

12. Total Deductions and Exemptions: Add Lines 10 and 11.....

--	--	--	--	--	--	--	--

13. Multiply Line 12 by Ratio on Line 9 and enter result.....

--	--	--	--	--	--	--	--

14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C
Enter here and on Line 15, Page 2 of Form 500.....

--	--	--	--	--	--	--	--

Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

GEORGIA INCOME TAX TABLE

If Line 15 of Form 500 is		Married filing jointly or Head of Household	Married filing separately	If Line 15 of Form 500 is		Married filing jointly or Head of Household	Married filing separately	If Line 15 of Form 500 is		Married filing jointly or Head of Household	Married filing separately	If Line 15 of Form 500 is		Married filing jointly or Head of Household	Married filing separately	If Line 15 of Form 500 is		Married filing jointly or Head of Household	Married filing separately	If Line 15 of Form 500 is		Married filing jointly or Head of Household	Married filing separately
At Least	But Less Than	Single	At Least	But Less Than	Single	At Least	But Less Than	Single	At Least	But Less Than	Single	At Least	But Less Than	Single	At Least	But Less Than	Single	At Least	But Less Than	Single	At Least	But Less Than	Single

GEORGIA INCOME TAX TABLE

If Line 15 of Form 500 is		Single	Married filing jointly or Head of Household	Married filing Separately	If Line 15 of Form 500 is		Single	Married filing jointly or Head of Household	Married filing Separately	If Line 15 of Form 500 is		Single	Married filing jointly or Head of Household	Married filing Separately	If Line 15 of Form 500 is		Single	Married filing jointly or Head of Household	Married filing Separately	If Line 15 of Form 500 is		Single	Married filing jointly or Head of Household	Married filing Separately					
At Least	But Less Than				At Least	But Less Than				At Least	But Less Than				At Least	But Less Than				At Least	But Less Than								
54,000		▼	▼	▼	63,000		▼	▼	▼	72,000		▼	▼	▼	81,000		▼	▼	▼	90,000		▼	▼	▼	99,000		▼	▼	▼
54,000	54,100	3,053	2,983	3,113	63,000	63,100	3,593	3,523	3,653	72,000	72,100	4,133	4,063	4,193	81,000	81,100	4,673	4,603	4,733	90,000	90,100	5,213	5,143	5,273	99,000	99,100	5,753	5,683	5,813
54,100	54,200	3,059	2,989	3,119	63,100	63,200	3,599	3,529	3,659	72,100	72,200	4,139	4,069	4,199	81,100	81,200	4,679	4,609	4,739	90,100	90,200	5,219	5,149	5,279	99,100	99,200	5,759	5,689	5,819
54,200	54,300	3,065	2,995	3,125	63,200	63,300	3,605	3,535	3,665	72,200	72,300	4,145	4,075	4,205	81,200	81,300	4,685	4,615	4,745	90,200	90,300	5,225	5,155	5,285	99,200	99,300	5,765	5,695	5,825
54,300	54,400	3,071	3,001	3,131	63,300	63,400	3,611	3,541	3,671	72,300	72,400	4,151	4,081	4,211	81,300	81,400	4,691	4,621	4,751	90,300	90,400	5,231	5,161	5,291	99,300	99,400	5,771	5,701	5,831
54,400	54,500	3,077	3,007	3,137	63,400	63,500	3,617	3,547	3,677	72,400	72,500	4,157	4,087	4,217	81,400	81,500	4,697	4,627	4,757	90,400	90,500	5,237	5,167	5,297	99,400	99,500	5,777	5,707	5,837
54,500	54,600	3,083	3,013	3,143	63,500	63,600	3,623	3,553	3,683	72,500	72,600	4,163	4,093	4,223	81,500	81,600	4,703	4,633	4,763	90,500	90,600	5,243	5,173	5,303	99,500	99,600	5,783	5,713	5,843
54,600	54,700	3,089	3,019	3,149	63,600	63,700	3,629	3,559	3,689	72,600	72,700	4,169	4,099	4,229	81,600	81,700	4,709	4,639	4,769	90,600	90,700	5,249	5,179	5,309	99,600	99,700	5,789	5,719	5,849
54,700	54,800	3,095	3,025	3,155	63,700	63,800	3,635	3,565	3,695	72,700	72,800	4,175	4,105	4,235	81,700	81,800	4,715	4,645	4,775	90,700	90,800	5,255	5,185	5,315	99,700	99,800	5,795	5,725	5,855
54,800	54,900	3,101	3,031	3,161	63,800	63,900	3,641	3,571	3,701	72,800	72,900	4,181	4,111	4,241	81,800	81,900	4,721	4,651	4,781	90,800	90,900	5,261	5,191	5,321	99,800	99,900	5,801	5,731	5,861
54,900	55,000	3,107	3,037	3,167	63,900	64,000	3,647	3,577	3,707	72,900	73,000	4,187	4,117	4,247	81,900	82,000	4,727	4,657	4,787	90,900	91,000	5,267	5,197	5,327	99,900	99,999	5,807	5,737	5,867
55,000		▼	▼	▼	64,000		▼	▼	▼	73,000		▼	▼	▼	82,000		▼	▼	▼	91,000		▼	▼	▼	100,000 or over ▼ 5,810+ ▼ 5,740+ ▼ 5,870+ Plus 6% of the amount over \$100,000				
55,000	55,100	3,113	3,043	3,173	64,000	64,100	3,653	3,583	3,713	73,000	73,100	4,193	4,123	4,253	82,000	82,100	4,733	4,663	4,793	91,000	91,100	5,273	5,203	5,333					
55,100	55,200	3,119	3,049	3,179	64,100	64,200	3,659	3,589	3,719	73,100	73,200	4,199	4,129	4,259	82,100	82,200	4,739	4,669	4,799	91,100	91,200	5,279	5,209	5,339					
55,200	55,300	3,125	3,055	3,185	64,200	64,300	3,665	3,595	3,725	73,200	73,300	4,205	4,135	4,265	82,200	82,300	4,745	4,675	4,805	91,200	91,300	5,285	5,215	5,345					
55,300	55,400	3,131	3,061	3,191	64,300	64,400	3,671	3,601	3,731	73,300	73,400	4,211	4,141	4,271	82,300	82,400	4,751	4,681	4,811	91,300	91,400	5,291	5,221	5,351					
55,400	55,500	3,137	3,067	3,197	64,400	64,500	3,677	3,607	3,737	73,400	73,500	4,217	4,147	4,277	82,400	82,500	4,757	4,687	4,817	91,400	91,500	5,297	5,227	5,357					
55,500	55,600	3,143	3,073	3,203	64,500	64,600	3,683	3,613	3,743	73,500	73,600	4,223	4,153	4,283	82,500	82,600	4,763	4,693	4,823	91,500	91,600	5,303	5,233	5,363					
55,600	55,700	3,149	3,079	3,209	64,600	64,700	3,689	3,619	3,749	73,600	73,700	4,229	4,159	4,289	82,600	82,700	4,769	4,699	4,829	91,600	91,700	5,309	5,239	5,369					
55,700	55,800	3,155	3,085	3,215	64,700	64,800	3,695	3,625	3,755	73,700	73,800	4,235	4,165	4,295	82,700	82,800	4,775	4,705	4,835	91,700	91,800	5,315	5,245	5,375					
55,800	55,900	3,161	3,091	3,221	64,800	64,900	3,701	3,631	3,761	73,800	73,900	4,241	4,171	4,301	82,800	82,900	4,781	4,711	4,841	91,800	91,900	5,321	5,251	5,381					
55,900	56,000	3,167	3,097	3,227	64,900	65,000	3,707	3,637	3,767	73,900	74,000	4,247	4,177	4,307	82,900	83,000	4,787	4,717	4,847	91,900	92,000	5,327	5,257	5,387					
56,000		▼	▼	▼	65,000		▼	▼	▼	74,000		▼	▼	▼	83,000		▼	▼	▼	92,000		▼	▼	▼					
56,000	56,100	3,173	3,103	3,233	65,000	65,100	3,713	3,643	3,773	74,000	74,100	4,253	4,183	4,313	83,000	83,100	4,793	4,723	4,853	92,000	92,100	5,333	5,263	5,393					
56,100	56,200	3,179	3,109	3,239	65,100	65,200	3,719	3,649	3,779	74,100	74,200	4,259	4,189	4,319	83,100	83,200	4,799	4,729	4,859	92,100	92,200	5,339	5,269	5,399					
56,200	56,300	3,185	3,115	3,245	65,200	65,300	3,725	3,655	3,785	74,200	74,300	4,265	4,195	4,325	83,200	83,300	4,805	4,735	4,865	92,200	92,300	5,345	5,275	5,405					
56,300	56,400	3,191	3,121	3,251	65,300	65,400	3,731	3,661	3,791	74,300	74,400	4,271	4,201	4,331	83,300	83,400	4,811	4,741	4,871	92,300	92,400	5,351	5,281	5,411					
56,400	56,500	3,197	3,127	3,257	65,400	65,500	3,737	3,667	3,797	74,400	74,500	4,277	4,207	4,337	83,400	83,500	4,817	4,747	4,877	92,400	92,500	5,357	5,287	5,417					
56,500	56,600	3,203	3,133	3,263	65,500	65,600	3,743	3,673	3,803	74,500	74,600	4,283	4,213	4,343	83,500	83,600	4,823	4,753	4,883	92,500	92,600	5,363	5,293	5,423					
56,600	56,700	3,209	3,139	3,269	65,600	65,700	3,749	3,679	3,809	74,600	74,700	4,289	4,219	4,349	83,600	83,700	4,829	4,759	4,889	92,600	92,700	5,369	5,299	5,429					
56,700	56,800	3,215	3,145	3,275	65,700	65,800	3,755	3,685	3,815	74,700	74,800	4,295	4,225	4,355	83,700	83,800	4,835	4,765	4,895	92,700	92,800	5,375	5,305	5,435					
56,800	56,900	3,221	3,151	3,281	65,800	65,900	3,761	3,691	3,821	74,800	74,900	4,301	4,231	4,361	83,800	83,900	4,841	4,771	4,901	92,800	92,900	5,381	5,311	5,441					
56,900	57,000	3,227	3,157	3,287	65,900	66,000	3,767	3,697	3,827	74,900	75,000	4,307	4,237	4,367	83,900	84,000	4,847	4,777	4,907	92,900	93,000	5,387	5,317	5,447					
57,000		▼	▼	▼	66,000		▼	▼	▼	75,000		▼	▼	▼	84,000		▼	▼	▼	93,000		▼	▼	▼					
57,000	57,100	3,233	3,163	3,293	66,000	66,100	3,773	3,703	3,833	75,000	75,100	4,313	4,243	4,373	84,000	84,100	4,853	4,783	4,913	93,000	93,100	5,393	5,323	5,453					
57,100	57,200	3,239	3,169	3,299	66,100	66,200	3,779	3,709	3,839	75,100	75,200	4,319	4,249	4,379	84,100	84,200	4,859	4,789	4,919	93,100	93,200	5,399	5,329	5,459					
57,200	57,300	3,245	3,175	3,305	66,200	66,300	3,785	3,715	3,845	75,200	75,300	4,325	4,255	4,385	84,200	84,300	4,865	4,795	4,925	93,200	93,300	5,405	5,335	5,465					
57,300	57,400	3,251	3,181	3,311	66,300	66,400	3,791	3,721	3,851	75,300	75,400	4,331	4,261	4,391	84,300	84,400	4,871	4,801	4,931	93,300	93,400	5,411	5,341	5,471					
57,400	57,500	3,257	3,187	3,317	66,400	66,500	3,797	3,727	3,857	75,400	75,500	4,337	4,267	4,397	84,400	84,500	4,877	4,807	4,937	93,400	93,500	5,417	5,347	5,477					
57,500	57,600	3,263	3,193	3,323																									

WORKSHEET FOR OTHER STATE(S) TAX CREDIT

Use these worksheets for the computation of other state(s) tax credit for full-year and part-year residents. Do not file these worksheets with your return. Please keep them for your records.

FOR FULL-YEAR RESIDENTS

1. Other state adjusted gross income taxed by Georgia \$ _____
2. Georgia adjusted gross income (Line 10, Form 500) \$ _____
3. Ratio: Line 1 divided by Line 2 _____ %
4. Georgia standard or itemized deduction \$ _____
5. Georgia personal exemption and credit for dependents from Form 500, Page 2, Line 14 \$ _____
6. Total of Line 4 and Line 5 \$ _____
7. Line 6 multiplied by ratio on Line 3 \$ _____
8. Income for computation of credit (Line 1 less Line 7) \$ _____
9. Tax at Georgia rates (Use tax table on Page 9 or Page 10) \$ _____
10. Tax shown on return(s) filed with other state(s) \$ _____
11. Tax credit allowable (Lesser of Line 9 or Line 10) to be claimed on Page 3, Schedule 2, Line 1, of Form 500 \$ _____

ENTER THE CREDIT ALLOWABLE ON PAGE 3, SCHEDULE 2, LINE 1 OF FORM 500. THE TOTAL ON PAGE 3, SCHEDULE 2, LINE 12 WILL BE CARRIED FORWARD TO PAGE 2, LINE 17. ATTACH COPY OF TAX RETURN(S) FILED WITH OTHER STATE(S). **Note: Only state income tax is allowable. No other income taxes such as local, city, province, etc., qualify for this credit.**

FOR PART-YEAR RESIDENTS

1. Income earned in another state(s) while a Georgia resident \$ _____
2. Georgia adjusted gross income (Line 8, Column C of Schedule 3, Form 500) \$ _____
3. Ratio: Line 1 divided by Line 2 _____ %
4. Georgia standard or itemized deduction and Georgia personal exemption and credit for dependents (Line 13, Schedule 3, Form 500) \$ _____
5. Line 4 multiplied by ratio on Line 3 \$ _____
6. Income for computation of credit (Line 1 less Line 5) \$ _____
7. Tax at Georgia rates (Use tax table on Page 9 or Page 10) \$ _____
8. Tax shown on return(s) filed with other state(s) for income taxed by Georgia \$ _____
9. Tax credit allowable (Lesser of Line 7 or Line 8) to be claimed on Page 3, Schedule 2, Line 1, of Form 500 \$ _____

ENTER THE CREDIT ALLOWABLE ON PAGE 3, SCHEDULE 2, LINE 1 OF FORM 500. THE TOTAL ON PAGE 3, SCHEDULE 2, LINE 12 WILL BE CARRIED FORWARD TO PAGE 2, LINE 17. ATTACH COPY OF TAX RETURN(S) FILED WITH OTHER STATE(S). **Note: Only state income tax is allowable. No other income taxes such as local, city, province, etc., qualify for this credit.**

LOW INCOME CREDIT WORKSHEET

If you are a Georgia resident and your Federal adjusted gross income is less than \$20,000 and you are not claimed or eligible to be claimed as a dependent by another taxpayer on his or her Federal or Georgia individual income tax return, you are entitled to a low income tax credit. If you are eligible, calculate the credit using the worksheet below and claim your low income credit on Form 500, Line 21.

1. Enter your income from Line 8 of the Georgia Form 500. If zero or less, enter zero. _____
2. Enter the total exemptions. Exemptions are self, spouse and natural or legally adopted children. _____
3. Each taxpayer 65 years of age or older may claim double credit. If you or your spouse are 65 or older, enter 1. If filing jointly and you and your spouse are both 65 or older, enter 2. _____
4. Add numbers on Line 2 and Line 3 and enter. Also enter this total in Block 21a of Form 500. _____
5. Using the Base Credit Table below, find the base credit corresponding to your income and enter. Also enter in Block 21b of Form 500. _____
6. Multiply the amount entered on Line 4 by the amount on Line 5 and enter here. This is your low income credit. Also enter on Line 21c of Form 500. _____

BASE CREDIT TABLE

Federal Adjusted Gross Income	Base Credit
Under \$6,000	\$ 26
\$6,000 but not more than \$7,999	\$ 20
\$8,000 but not more than \$9,999	\$ 14
\$10,000 but not more than \$14,999	\$ 8
\$15,000 but not more than \$19,999	\$ 5

All claims for this credit, including amended claims, must be filed on or before the end of the twelfth month following the close of the tax year for which the credit may be claimed.

PART-YEAR RESIDENT AND NONRESIDENT FORM 500 INSTRUCTIONS

If you were a part-year resident or a nonresident, you should use the same form as a full-year resident, **FORM 500**, except that you should complete Schedule 3 of Form 500, Page 4. A married part-year resident or nonresident with income earned in Georgia (whose spouse is a nonresident with no Georgia source income) may file either a separate return claiming himself or herself only, or a joint return claiming total personal exemptions and credit for dependents.

Column A should be computed as if you were a Georgia resident (Federal income after Georgia adjustments).

Column B is your income and adjustments prior to or after Georgia residency, or your home state income as a nonresident.

Column C is your Georgia income and adjustments used to calculate your Georgia taxable income.

SCHEDULE 3 INSTRUCTIONS

LINES 1-5: In Column A, list your income computed as if you were a Georgia resident (Federal income after Georgia adjustments). In Column B, list your income not taxable to Georgia. In Column C, list your income taxable to Georgia.

LINES 6-7: In Column A, Line 6, list adjustments from Federal Form 1040. On Line 7, list the adjustments allowed by Georgia law. In Column B, Lines 6 and 7, list the adjustments that do not apply to Georgia residency or do not apply because of taxable income earned as a nonresident. In Column C, Line 6, list the adjustments from the federal return that apply to Georgia. On Line 7, list adjustments allowed by Georgia law. *Refer to Page 7 on Line 9 for information about adjustments.*

LINE 8: Add or subtract Lines 6 and 7 from Line 5.

LINE 9: Divide Line 8, Column C, by Line 8, Column A. This is the ratio of Georgia income to your total income.

LINE 10: If itemizing, enter the amount from Schedule A, Federal Form 1040, reduced by income taxes other than Georgia or expense for the production of non-Georgia income. *If using the standard deduction, refer to Page 8 under Lines 11a, b and c for information on Standard Deductions.*

LINE 11: Enter the personal exemption. This amount comes from Line 6 of Form 500 multiplied by \$2,700.

LINE 12: Add Lines 10 and 11 and enter on Line 12.

LINE 13: Multiply the amount on Line 12 by the percentage on Line 9 and enter on Line 13.

LINE 14: Subtract Line 13 from Line 8, Column C and enter the result here and on Line 15 on Page 2 of Form 500. This is your income that is taxable in Georgia. Use the Georgia Tax Table on Page 9 and Page 10 to determine your tax and enter on Line 16 on Page 2 of Form 500.

FOLLOW THE INSTRUCTIONS ON PAGE 8 TO COMPLETE LINES 16 THROUGH 31 OF FORM 500, PAGE 2.

NOTICE: If one spouse is a Georgia resident and one spouse is a nonresident or part-year resident, enter the nonresident code on Line 4, Form 500, Page 1 and use Schedule 3, Page 4.

EXAMPLE FOR COMPLETING SCHEDULE 3 OF FORM 500. PAGE 4

Two taxpayers, a husband and wife, are both part-year residents of Georgia who filed a joint Federal Income Tax Return. Their Federal adjusted gross income was \$52,000 consisting of \$48,000 in salary and \$4,000 of interest. They became Georgia residents on July 1. Assuming their income was earned equally during the year, one-half earned in Georgia and the remainder in another state, their Schedule 3 would be computed as follows:

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR PART-YEAR RESIDENTS AND NONRESIDENTS													
DO NOT USE LINES 9 THROUGH 14-PAGES 1 AND 2, FORM 500													
	Federal Income after Georgia adjustments COLUMN A				Income Not Taxable to Georgia COLUMN B				Georgia Income COLUMN C				
1. Wages, Salaries, Tips, etc.	[]	[4]	[8]	[0]	[0]	[0]	[0]	[]	[2]	[4]	[0]	[0]	[0]
2. Interest and Dividends	[]	[]	[4]	[0]	[0]	[0]	[]	[]	[2]	[0]	[0]	[0]	[]
3. Business Income or (Loss)	[]	[]	[]	[]	[]	[]	[]	[]	[]	[]	[]	[]	[]
4. Other Income or (Loss)	[]	[]	[]	[]	[]	[]	[]	[]	[]	[]	[]	[]	[]
5. Total Income: Total Lines 1 through 4	[]	[5]	[2]	[0]	[0]	[0]	[]	[2]	[6]	[0]	[0]	[0]	[]
Adjustments to Income:													
6. Total from Federal Form 1040	[]	[]	[]	[]	[]	[]	[]	[]	[]	[]	[]	[]	[]
7. Total from Form 500, Schedule 1, Page 3 (See instructions Line 9, Page 7)	[]	[]	[]	[]	[]	[]	[]	[]	[]	[]	[]	[]	[]
8. Adjusted Gross Income: Line 5 plus or minus Lines 6 and 7	[]	[5]	[2]	[0]	[0]	[0]	[]	[2]	[6]	[0]	[0]	[0]	[]
9. RATIO: Divide Line 8, Column C by Line 8, Column A-enter percentage								[5]	[0]	[]	Not to exceed 100%		
10. Itemized or Standard Deduction (See instructions for Line 10 on Page 12)	[]	[]	[3]	[0]	[0]	[0]							
11. Personal Exemption from Form 500, Page 1, Line 6 multiplied by \$2700	[]	[]	[5]	[4]	[0]	[0]							
12. Total Deductions and Exemptions: Add Lines 10 and 11	[]	[]	[8]	[4]	[0]	[0]							
13. Multiply Line 12 by Ratio on Line 9 and enter result.	[]	[]	[4]	[2]	[0]	[0]							
14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C Enter here and on Line 15, Page 2 of Form 500	[]	[2]	[1]	[8]	[0]	[0]							

RETIREMENT INCOME EXCLUSION WORKSHEET

	TAXPAYER	SPOUSE
(1) Salary and Wages	_____	_____
(2) Other Earned Income/Losses	_____	_____
(3) Total Earned Income	_____	_____
(4) Maximum Earned Income	<u>\$4,000.00</u>	<u>\$4,000.00</u>
(5) Smaller of Line 3 or 4, If Zero or Less, Enter 0 Here	_____	_____
(6) Interest Income	_____	_____
(7) Dividend Income	_____	_____
(8) Alimony	_____	_____
(9) Capital Gains/Losses	_____	_____
(10) Other Income/Losses	_____	_____
(11) Taxable IRA Distributions	_____	_____
(12) Taxable Pensions	_____	_____
(13) Rental, Royalty, Partnership, etc., Income/Losses	_____	_____
(14) Total of Lines 6 through 13, If Zero or Less, Enter 0 Here	_____	_____
(15) Add Lines 5 and 14	_____	_____
(16) Maximum Allowable Exclusion	<u>\$13,500.00</u>	<u>\$13,500.00</u>
(17) Smaller of Line 15 or 16, Enter Here and on Page 3, Schedule 1, Line 5, A & B Form 500.	_____	_____

Keep worksheet for your records.

*Income or losses should be allocated to the person who owns the item. If any income or loss item is held jointly, the income or loss should be allocated to each taxpayer at fifty percent (50%).

*Social Security and Railroad Retirement paid by the Railroad Retirement Board, exempted interest, or other income that is not taxable to Georgia should not be included in the calculation of the retirement income exclusion.

*Part-year or nonresidents must prorate the exclusion.

GEORGIA TAX RATE SCHEDULE

SINGLE PERSONS

If the amount on Line 15 is		Amount of Tax is
Not Over	\$ 750	1% of Taxable Income
Over	\$ 750 But not over . . . \$2,250	\$ 7.50 plus 2% of the amount over \$ 750
Over	\$2,250 But not over . . . \$3,750	\$ 37.50 plus 3% of the amount over \$2,250
Over	\$3,750 But not over . . . \$5,250	\$ 82.50 plus 4% of the amount over \$3,750
Over	\$5,250 But not over . . . \$7,000	\$ 142.50 plus 5% of the amount over \$5,250
Over	\$7,000	\$ 230.00 plus 6% of the amount over \$7,000

MARRIED PERSONS FILING A JOINT RETURN AND HEAD OF HOUSEHOLD

If the amount on Line 15 is		Amount of Tax is
Not Over	\$1,000	1% of Taxable Income
Over	\$1,000 But not over . . . \$3,000	\$ 10.00 plus 2% of the amount over \$1,000
Over	\$3,000 But not over . . . \$5,000	\$ 50.00 plus 3% of the amount over \$3,000
Over	\$5,000 But not over . . . \$7,000	\$ 110.00 plus 4% of the amount over \$5,000
Over	\$7,000 But not over . . . \$10,000	\$ 190.00 plus 5% of the amount over \$7,000
Over	\$10,000	\$ 340.00 plus 6% of the amount over \$10,000

MARRIED PERSONS FILING A SEPARATE RETURN

If the amount on Line 15 is		Amount of Tax is
Not Over	\$ 500	1% of Taxable Income
Over	\$ 500 But not over . . . \$1,500	\$ 5.00 plus 2% of the amount over \$500
Over	\$1,500 But not over . . . \$2,500	\$ 25.00 plus 3% of the amount over \$1,500
Over	\$2,500 But not over . . . \$3,500	\$ 55.00 plus 4% of the amount over \$2,500
Over	\$3,500 But not over . . . \$5,000	\$ 95.00 plus 5% of the amount over \$3,500
Over	\$5,000	\$ 170.00 plus 6% of the amount over \$5,000

PENALTIES AND INTEREST

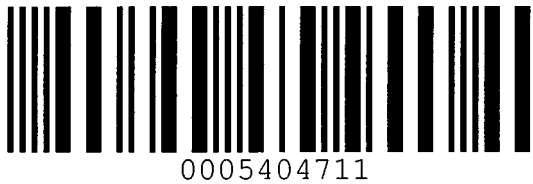
- A. Penalty for late filing of return - 5% of the tax shown on the return for each month or fractional part thereof - up to 25%.
- B. A penalty of \$500 may be assessed against an individual who files a frivolous return. A frivolous return does not contain information needed to compute the correct tax or the information shown on the return reflects a substantially incorrect tax filed with the intent to interfere with the Georgia Tax Laws.
- C. Penalty for failure to pay tax shown on a return by the due date - 1/2 of 1% of the tax due for each month or fractional part thereof - up to 25%.
- D. Penalty for negligent underpayment of the tax - 5% of the underpayment.
- E. Penalty for fraudulent underpayment - 50% of the underpayment.
- F. Penalty for failure to file estimated tax - 9% per annum for the period of underpayment. Form 500 UET is available upon request for computation of underestimated installments.
- G. Interest is computed at 12% per annum on any unpaid tax from the due date until paid. An extension of time for filing does not give relief from late payment penalty or interest.

PENALTIES AND INTEREST MAY BE AVOIDED BY COMPLETING YOUR RETURN ACCURATELY, FILING YOUR RETURN TIMELY, AND PAYING YOUR TAXES IN FULL WHEN DUE.

IT-500PV (Rev. 8/00)

Income Tax Payment Voucher
 Department of Revenue
 P.O. Box 740318
 Atlanta, GA 30374-0318
 (404) 656-4674

☐ IT-560 (Individual Extension Payment)
☐ 500 ES (Individual Estimate)
☐ Fiduciary



Department
 Use Only
 Misc.

DO NOT USE FOR CORPORATE

Name of Taxpayer			Social Security Number or I.D. Number
Address			Spouse's Social Security Number or I.D. Number
City	State	Zip Code	Amount of Payment Enclosed
Taxable Year of Return			The amount paid is to be credited as a payment on the liability that may be due as reflected by the completed return of the above named taxpayer.

Signature _____ Date _____ Title _____ Telephone Number _____

PLEASE MAIL ENTIRE PAGE

Instructions For Estimated Tax for Individuals and Fiduciaries and Extension Payments

WHO MUST FILE ESTIMATE. Each individual or fiduciary subject to Georgia income tax who reasonably expects to have gross income during the year which exceeds (1) personal exemption plus (2) credit for dependents plus (3) estimated deductions, plus (4) \$1,000 income not subject to withholding.

EXCEPTION: Estimated tax is not required if, under an agreement between the employer and the employee, additional tax is withheld to cover income that normally would require estimated tax to be filed. Individuals whose gross income from farming or fishing is at least two thirds of the total gross income from all sources may: (a) file as the other taxpayers or (b) file their return by March 1, 2001 and pay the full amount of tax due by that date.

PURPOSE OF ESTIMATED TAX. The purpose is to enable taxpayers having income not subject to withholding to currently pay their income tax. Taxpayers are also required to file an annual return claiming credit thereon for amounts paid or credited to their estimated tax.

PAYMENT OF ESTIMATED TAX. Payment in full of your estimated tax may be made with the first required installment or in equal installments during this year on or before April 15, June 15, September 15, and the following January 15.

HOW TO ESTIMATE YOUR TAX. A schedule for computing your estimated tax is enclosed. Tax rate schedules are furnished on Page 14.

PENALTIES. Failure to comply with the provisions of this law relative to underpayment of installments may result in the assessment of additional charges as a penalty. Willful failure to pay estimated tax will constitute a misdemeanor.

STANDARD DEDUCTION.

Single and head of household.....\$2,300
 Married filing jointly.....\$3,000
 Married filing separately.....\$1,500
 Additional:

Age 65 or older or blind. These additional deductions are for you and your spouse but only if the standard deduction is used.....\$1,300

These amounts are standard regardless of income.

WHEN AND WHERE TO FILE. Estimated tax required from persons not regarded as farmers or fishermen shall be filed on or before April 15 of the taxable year, except if the above requirements are first met on or after April 1 and before June 1, estimate must be filed by June 15; on or after June 1 but before September 1, by September 15; and on or after September 1, by January 15 of the following year. Individuals filing on a fiscal year ending after December 31 must file on corresponding dates.

**Make check or money order payable to:
 "Georgia Income Tax Division."**

Payment should be delivered or mailed to:

**Georgia Department of Revenue
 P.O. Box 740318
 Atlanta, Georgia 30374-0318**

HOW TO COMPLETE FORM 500 ES PAYMENT. Calculate your estimated tax by using the Schedule on Page 16. Line 12 is your estimated tax for the year. Divide Line 12 by the number of quarters of liability (see "When and Where to File" above) to compute the amount to be submitted quarterly. Enter this amount on the Payment Voucher, check the 500 ES box, and submit to the Georgia Income Tax Division. A coupon booklet will be sent to you for the remaining quarters.

PERSONAL EXEMPTION AND EXEMPTION FOR DEPENDENTS.

Each Exemption for 2001.....\$2,700
 Retirement Income Exclusion for 2001 maximum.....\$14,000

IT-560 EXTENSION PAYMENTS. Taxpayers should use the Income Tax Payment Voucher if they expect to owe any tax. This form is not an extension. It is used to pay an expected balance due by April 15 when the return itself will not be filed by the due date. The amount paid with the payment voucher for an IT-560 extension payment is entered on Line 20 of the Georgia Form 500.

SCHEDULE FOR ESTIMATING GEORGIA INCOME TAXES

1.	Adjusted gross income expected during the current year	1.	\$ _____
2.	Less: Deductions	2.	\$ _____
3.	Balance (Line 1 less Line 2)	3.	\$ _____
4.	Less: Personal exemption and exemption for dependents	4.	\$ _____
5.	Balance (Line 3 less Line 4)	5.	\$ _____
6.	Applicable Retirement Exclusion, see worksheet	6.	\$ _____
7.	Taxable income (Line 5 less Line 6)	7.	\$ _____
8.	Tax on amount on Line 7 (See tax rate schedule)	8.	\$ _____
9.	Less: Withholding Tax and other credits	9.	\$ _____
10.	Your estimated Tax (Line 8 less Line 9)	10.	\$ _____
11.	Credit from prior year's return to be credited to this estimate	11.	\$ _____
12.	Estimated Tax due this year (Line 10 less Line 11) (Figures may be rounded off.)	12.	\$ _____

HOW TO ORDER INCOME TAX FORMS

BY MAIL: Indicate the specific form(s) and quantity desired. Include your name and mailing address. Mail your request to: Georgia Income Tax Forms, P.O. Box 740389, Atlanta, Georgia 30374-0389.

Note: Some tax forms are available in limited quantities. Delivery may take 3 to 4 weeks.

BY PHONE OR FAX: Tax form requests can be made 24 hours a day by calling (404) 656-4293.

To receive a complete Fax-On-Demand index document showing all forms available via fax, select Option 1. After receiving an index document you may order instant fax delivery using the item numbers listed below for frequently requested forms, by selecting Option 2. If your fax order has not been received within thirty (30) minutes of your initial call, **please reorder**. To order forms using voice mail, select Option 3.

<u>Item</u>	<u>Form</u>	<u>Description</u>
100	500(2000)	Individual Income Tax Return for Full-Year Resident, Part-Year Resident and Nonresident for Tax Year 2000
101	500EZ(2000)	Single Full-Year Resident filers with no Dependents or Additional Exemptions for Tax Year 2000
110	500X	Amended Income Tax Return
120	600	Georgia Corporation Tax Return
121	600S	Georgia S Corporation Tax Return
140	G-4	State of Georgia Withholding Allowance Certificate
150	700	Partnership Income Tax Return
160	500ES	Georgia Individual Estimated Tax Form (Quarterly)
506	IND-CR	State of Georgia Individual Credit Form

You may order up to sixteen (16) different forms per phone call.

DOR Website: Single forms can be downloaded at www.state.ga.us/departments/dor

DOUBLE CHECK YOUR RETURN

Before mailing your return, please proofread carefully for the following items:

- Did you use the address label provided with the booklet? If so, is all the information correct? **Do not use the label if the information shown is no longer correct. Instead print or type the correct social security number, name and address information on the tax form and use black ink.**
- Did you attach your W-2 and other withholding statements to the return?
- Did you attach a copy of Page 1 and 2 of your Federal return, if applicable?
- If you claimed another state(s) tax credit, did you attach a copy of the other state(s) tax return?
- If there is a balance due on your return, did you include your remittance payable to the Georgia Income Tax Division?
- If there is an overpayment, did you indicate the amount to be refunded and/or the amount to be credited to estimate or a contribution to the Nongame-Endangered Wildlife Conservation Fund, the Children and Elderly in Need Fund, or the Breast Cancer, Prostate Cancer and Ovarian Cancer Research Program Fund?
- Have you used the correct envelope? **Do not mail your Georgia return to the Internal Revenue Service.**
- Did you use the proper tax table?
- **Sending your return by certified mail will not expedite the processing of your refund.**
- Verify that you have used the correct mailing address on your return as provided by the U.S. Postal Service.

NOTE: If your return reflects a balance due of less than \$1, remittance need not be made to the Georgia Income Tax Division. If your return reflects a refund of less than \$1, you will not receive a refund check unless a formal application is filed in duplicate on Georgia Form 550 separately from the return.

TAX CREDITS

Low Emission Vehicle Credit. This is a credit, of up to \$1,500, for the purchase or lease of a new low emission vehicle or the conversion of a standard vehicle to a low emission vehicle. The low emission vehicle must operate exclusively on a fuel other than traditional gasoline and/or diesel. Certification from the dealership and the Environmental Protection Division, Department of Natural Resources, must be included with the return for any credit claimed under this provision. For additional information, refer to Georgia Code Section 48-7-40.16.

Georgia Rural Physician Tax Credit. This is a nonrefundable credit, not to exceed \$5,000. Physicians who start practicing in rural counties after July 1, 1995, may be eligible if they meet the requirements as defined. For additional information, refer to Georgia Code Section 48-7-29 and Form IND-CR.

Disabled Person Home Purchase or Retrofit Credit. This is a nonrefundable credit, not to exceed \$500, for the purchase of a single-family home with accessible features, as defined, for a permanently disabled person. Also allowed is a credit of \$125 for each accessibility feature, or the actual cost of each accessibility feature, whichever is lower. The total credit cannot exceed \$500. Any unused credit can be carried forward and applied to the next three succeeding years' tax liability. For additional information, refer to Georgia Code Section 48-7-29.1 and Form IND-CR.

Qualified Caregiving Expense Credit. This is a credit of 10% of the qualified caregiving expenses, not to exceed \$150 for a qualifying family member for home agency services, personal care services, personal care attendant services, homemaker services, adult day care, respite care, or health care equipment and supplies which are determined medically necessary by a physician. The caregiving services must be purchased or obtained from an organization or individual not related to the qualifying family member. The qualifying family member must be at least age 62 or be determined disabled by the Social Security Administration. The credit is taken against the current tax liability. It is not refundable and may not be carried back or forward. For additional information, refer to Georgia Code Section 48-7-29.2 and Form IND-CR.

Disaster Assistance. Provides for a credit for an individual taxpayer who receives disaster assistance during a taxable year from the Georgia Emergency Management Agency or the Federal Emergency Management Agency. GEMA and FEMA coordinate assistance in Presidentially Declared Disaster Areas for the following: (a) Department of Human Resource's Individual and Family Grant Program; (b) FEMA grants; (c) Small Business Administration loans that are due to Presidentially Declared Disasters. The credit is an amount equal to \$500 or the actual amount of the disaster assistance, whichever is less. The credit is limited further to the taxpayer's income tax liability. Any unused credit can be carried forward but cannot be carried back. The credit should be listed on Line 4, Schedule 2, Page 3, of Form 500. The approval letter for the disaster assistance must be attached to the return. For additional information refer to Georgia Code Section 48-7-29.4.

Pass Through Credits From Ownership of Sole Proprietorship, S Corp, LLC, LLP or Partnership Interest

Employer's Credit for Basic Skills Education. Business enterprises may benefit by providing or sponsoring basic skills education that enhances reading, writing or mathematical skills up to and including the 12th grade. For additional information refer to Georgia Code Section 48-7-41.

Employer's Credit for Approved Employee Retraining. Retraining programs must enhance the functional skill of employees otherwise unable to function effectively on the job due to skill deficiencies or who would otherwise be displaced because such skill deficiencies would inhibit their utilization of new technology. For additional information refer to Georgia Code Section 48-7-40.5.

Employer's Jobs Tax Credit. This is a statewide jobs tax credit for certain business enterprises that have hired sufficient numbers of employees. Three tiers for the credit have been established. For additional information refer to Georgia Code Section 48-7-40.

Employer's Credit for Providing or Sponsoring Child Care for Employees. Effective for tax years beginning on or after January 1, 2000, the previous child care credit was repealed and replaced by a new child care credit to be calculated in two stages. The first offers a tax credit to an employer who provides or sponsors child care for employees. The second allows for a credit for the taxable year in which the taxpayer first places in service qualified child care property and for each of the ensuing nine taxable years. For additional information refer to Georgia Code Section 48-7-40.6.

See Page 18 for additional tax credit information.

TAX CREDITS (continued)

Manufacturer's Investment Tax Credit. This credit is based on the same tiers as the Employer's Jobs Tax Credit and requires certain minimum expenditures in order to be claimed against the income tax liability. Credit may be claimed beginning with the tax year immediately following the year in which the minimum expenditures for investment property have occurred. To be eligible, a taxpayer must purchase or acquire qualified investment property pursuant to an approved project plan. For additional information refer to Georgia Code Section 48-7-40.2, 40.3, and 40.4.

Optional Investment Tax Credit. The credit is similar to the regular investment tax credit. However, there are higher spending thresholds, as well as a 10-year calculation. As with the Manufacturer's Investment Tax Credit, prior approval is required. For additional information refer to Georgia Code Section 48-7-40.7, 40.8, and 40.9.

FORM IND-CR

Form IND-CR is used to compute the amount allowed for the Rural Physicians Credit, Disabled Person Home Purchase or Retrofit Credit, and Qualified Caregiving Expense Credit. See Page 16 for instructions on how to order forms by mail or phone. The Form IND-CR is also available from our website. Attach the completed form to your return.

FUTURE TAX CREDITS

Qualified Transportation Credit. A tax credit of \$25 per employee for any "qualified transportation fringe benefit" provided by an employer to an employee as provided in Section 132(f) of the IRS Code of 1986. This credit is effective for tax years beginning on or after January 1, 2001. For additional information refer to Georgia Code Section 48-7-29.3.

Driver Education. Provides a credit for an individual taxpayer for the amount expended for a successfully completed course of driver education for each dependent minor child of the taxpayer at a private driver training school licensed by the Department of Public Safety. The credit for each dependent child is an amount equal to the amount expended for the course or \$150, whichever is less. The credit is further limited to the taxpayer's income tax liability. The credit is only allowed once for each dependent minor child. Written proof of the successful completion of the course and the amount expended for the course must be attached to the return. A completed course of driver education includes additional courses offered by private driver training schools such as defensive driver education courses. The credit cannot be carried back or forward to other tax years. An amount expended, for a completed course of driver education, to a private or public high school does not qualify for this credit. This credit is effective for tax years beginning on or after January 1, 2001. For additional information refer to Georgia Code Section 48-7-29.5.

Low Income Housing Credit. A tax credit called the Georgia Housing Tax Credit. This is a credit against Georgia income taxes for taxpayers owning an interest in a federally qualified housing project in Georgia. The credit is equal to the portion of the federal housing tax credit which is related to Georgia projects. This credit is effective for tax years beginning on or after January 1, 2001. For additional information refer to Georgia Code Section 48-7-29.6.

Low Emission Vehicle Credit. Effective for tax years beginning on or after January 1, 2001, the maximum credit has been increased to \$2,500 and the carryover period has been increased from 3 to 5 years. Also for any business enterprise, a \$2,500 credit has been added for the purchase or lease of each electric vehicle charger that is located in a covered area. For additional information refer to Georgia Code Section 48-7-40.16.

Diesel Particulate Emission Reduction Technology Equipment. Effective for tax years beginning on or after January 1, 2001, there is a credit given to any person who installs diesel particulate emission reduction equipment at any truck stop, depot, or other facility. For additional information refer to Georgia Code Section 48-7-40.19.

Employer's Jobs Tax Credit. Effective for tax years beginning on or after January 1, 2001, the credit has been modified. The major difference or enhancement is that the taxpayer, in some instances, will be allowed to utilize this credit not only to offset income taxes, but also to receive a credit of withholding dollars which would otherwise be payable to Georgia by an employer on a monthly or quarterly basis. Other major differences include the fact that there will now be four tiers in the state and the values for the credits will increase for each county. For additional information refer to Georgia Code Section 48-7-40.

FOR ADDITIONAL INFORMATION ON BUSINESS TAX CREDITS, REQUEST OUR PUBLICATION "INFORMATION ON INCOME TAX CREDITS FOR GEORGIA BUSINESSES".

TAXPAYER ASSISTANCE

Department of Revenue Information

For general information, taxpayer assistance, or other problems, you may now call Taxpayer Information Programs and Services (TIPS) at the following numbers.

404-656-TIPS (8477)

877-602-TIPS (8477) Inside Georgia only

For most individual income taxpayers, this instruction booklet and the enclosed forms are the only materials needed to complete your 2000 Georgia income tax return. If assistance is needed to fill out your individual return, call one of the following Revenue Offices listed below.

Atlanta (30334)
426 Balcony Level
West Tower
Floyd Building
404/656-4071

Albany (31707)
2700 Palmyra Road
229/430-4241

Athens (30622)
190 Ben Burton Circle
(Bogart, GA)
706/542-6058

Augusta (30907)
Interstate West Office Park
1054 Claussen Road
Suite 310
706/737-1870

Columbus (31901)
307 15th Street
Room 215
706/649-7451

Douglas (31533)
111 North Coffee Avenue
229/389-4270

Lithia Springs (30122)
351 Thornton Road
Suite 101
770/732-5812

Macon (31211-1493)
630 North Avenue
Suite B
478/751-6014

Morrow (30260)
3000 Corporate Center Dr.
Suite 210
770/960-2000

Rome (30161-6494)
1401 Dean Street
Suite E
706/295-6667

Savannah (31405)
6606 Abercorn Street
Room 220
912/356-2140

Tucker (30084)
2082 E. Exchange Place
Suite 120
770/724-6500

DEPARTMENT OF REVENUE WEBSITE

<http://www.state.ga.us/departments/dor>

See our website for downloading various Georgia
Department of Revenue forms.

Senior citizens may call AARP Tax-Aide toll-free at
1-888-AARPNOW (1-888-227-7669) for the location of tax assistance
in filing both Federal and Georgia income tax forms from February 1 to April 15.

TELEPHONE SERVICE FOR HEARING-IMPAIRED PERSONS

This service is available to hearing-impaired taxpayers who have access to TDD equipment. Call 404/656-2054.

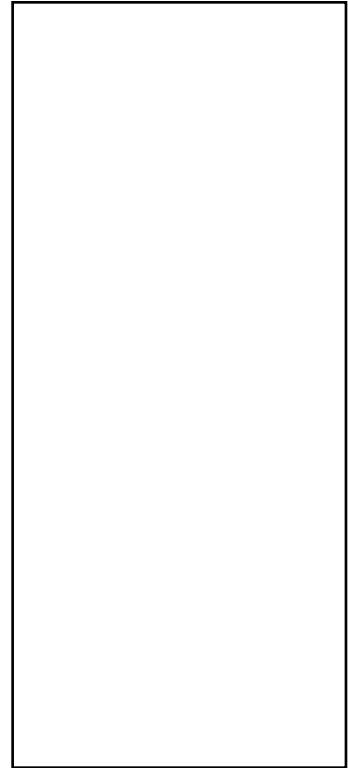
If you are an individual with a disability and wish to acquire this publication in an alternative format, please notify the Department of Revenue, 270 Washington Street S.W., Atlanta, Georgia 30334, or call 404/656-6708 or 404/656-2054.

REFUND INQUIRIES

The earlier you file your tax return, the quicker you will receive your refund. Before you inquire, please allow up to 8 weeks if you file prior to April 1, 10 weeks if you file after April 1, and 12 weeks if you file after April 10. If your refund has not been received within these specific periods and you live in the metro Atlanta dialing area, you can call 404/656-6286 to inquire about the status of your refund. If you live in Georgia, but outside of the metro Atlanta dialing area, you may call 1-800-338-2389. Calls to the 800 number from the metro Atlanta dialing area cannot be completed. For other problems concerning your refund call the appropriate phone number above or the Taxpayer Accounting Division Director's Office at 404/657-9072.

PROBLEM RESOLUTION

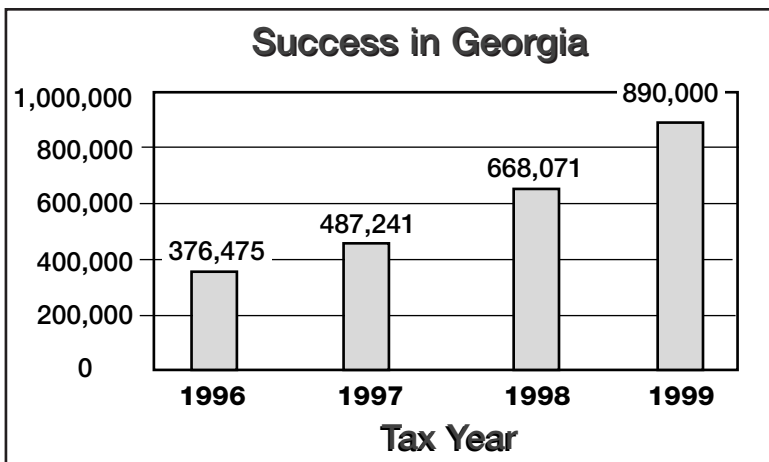
If you have an income tax problem, you should contact Taxpayer Assistance for help. Should you receive a notice or letter from the Department of Revenue, call the phone number provided on the document. Most of your questions can be answered or your problems solved at that time, but if not, call 404/656-4188 for additional help, or the Income Tax Division Director's Office at 404/656-4095.



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Georgia Dept. Of Revenue

**GET YOUR REFUND WITHIN 21 DAYS
FILE YOUR RETURN ELECTRONICALLY!**



It's Proven! It Works! 890,000 people did it!
**Georgia was #1 in Electronic Filing
for Tax Years 1998 & 1999**

- **Receive Your Refund Faster**
- **Use Direct Deposit**
- **File an Accurate Return**

**For more information, See Page 3
Or visit our website:**

<http://www.state.ga.us/departments/dor>